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FOR INFORMATION

# FINANCIAL REPORT AND STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1995

SUMMARY

The present document, submitted for review and noting by the Executive Board, contains the financial report on the accounts of UNICEF for the biennium ended 31 December 1995. The document, composed of the financial report and 12 statements supported by 13 schedules, summarizes the financial results of transactions made in 1994 and 1995. In line with General Assembly resolution 50/204 of 23 December 1995, and the formats agreed upon by the Administrative Committee on Coordination, the document is prepared to achieve the harmonization of the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information are included in the notes to the financial statements.

* E/ICEF/1996/18.

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## ABBREVIATIONS

| | |
|---|---|
| ACC | Administrative Committee on Coordination |
| AGFUND | Arab Gulf Programme for the United Nations Development Organizations |
| AIDS | acquired immune deficiency syndrome |
| CERF | Central Emergency Revolving Fund |
| DHA | Department of Humanitarian Affairs (United Nations) |
| EAPRO | East Asia and the Pacific Regional Office |
| EPF | Emergency Programme Fund |
| EPI | expanded programme on immunization |
| ESARO | Eastern and Southern Africa Regional Office |
| FAO | Food and Agriculture Organization of the United Nations |
| GCO | Greeting Card and related Operations |
| IAEA | International Atomic Energy Agency |
| IFAD | International Fund for Agricultural Development |
| ILO | International Labour Organisation |
| MENARO | Middle East and North Africa Regional Office |
| NGOs | non-governmental organizations |
| OPEC | Organization of Petroleum Exporting Countries |
| PAHO | Pan American Health Organization |
| SARO | South Asia Regional Office |
| UN | United Nations |
| UNCDF | United Nations Capital Development Fund |
| UNDP | United Nations Development Programme |
| UNDRO | Office of the United Nations Disaster Relief Coordinator |
| UNESCO | United Nations Educational, Scientific and Cultural Organization |
| UNFDAC | United Nations Fund for Drug Abuse Control |
| UNFPA | United Nations Population Fund |
| UNHCR | Office of the United Nations High Commissioner for Refugees |
| UNICEF | United Nations Children's Fund |
| UNIFEM | United Nations Development Fund for Women |
| UNRWA | United Nations Relief and Works Agency for Palestine Refugees in the Near East |
| WCARO | West and Central Africa Regional Office |
| WFP | World Food Programme |
| WHO | World Health Organization |

# I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1995

## Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of the accounts of UNICEF for the biennium ended 31 December 1995, comprising 12 statements and 13 schedules. Of these, statements I, II, III and VII are now presented in line with the formats agreed upon by the Administrative Committee on Coordination (ACC) as a step towards the harmonization of the accounts of agencies in the United Nations system. The financial report provides the details of the financial results of UNICEF activities in 1994 and 1995. Highlights are summarized in the following paragraphs.

## Income

2. UNICEF income in the biennium 1994-1995 totalled $2,017 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in the period 1994-1995. Income comprised $1,072 million for general resources, $568 million for supplementary funds and $377 million in emergency contributions. The breakdown of UNICEF income by source is: 82 per cent ($1,654 million) from Governments and intergovernmental organizations; 12 per cent ($245 million) from fund-raising campaigns, greeting card income and individual donations; 1 per cent ($26 million) from the United Nations system; and 5 per cent ($92 million) from miscellaneous sources, including interest and exchange rate revaluation of assets and liabilities.

## Expenditures

3. UNICEF expenditures in the biennium 1994-1995 were $2,003 million. This amount consisted of $954 million for programme cooperation from general resources, $490 million for programme cooperation from supplementary funds and $368 million for emergency relief and rehabilitation. The remaining expenditures of $191 million were for administrative services.

## Donations-in-kind

4. Donations-in-kind valued by donors at $51 million were delivered by UNICEF to projects during the biennium 1994-1995. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

## Special accounts

5. Special accounts are not related to programmes approved by the UNICEF Executive Board and are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In the biennium 1994-1995, UNICEF received cash or pledges of $265 million for these special accounts. Disbursements and obligations totaled $218 million, and $25 million were either returned to donors or approved by donors for other services.

Cash holdings

6. UNICEF has total cash of $424 million (which includes the unspent balances from special accounts in the amount of $98 million). An amount of $419 million is held in first-class banks comprising $385 million in interest-bearing time deposit accounts and $34 million in current bank accounts. Cash-on-hand accounts amount to $5 million. The total cash holdings of UNICEF included $13 million in currencies restricted for use in the donor countries for purchases and other local expenditures.

Approved programmes

7. During the biennium 1994-1995, the Executive Board approved the amount of $2,291 million for new programmes for children in countries with which UNICEF cooperates, as well as for regional and interregional projects. This total includes $1,325 million in programmes to be funded from UNICEF general resources and $597 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1994-1995. The total also includes $369 million for projects financed by pledges for emergency relief and rehabilitation.

(Signed) Carol Bellamy
Executive Director of the
United Nations Children's Fund

II. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1995

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(Thousands of United States dollars)

| | | 1994 – 1995 | | | | 1992 – 1993 |
|---|---|---|---|---|---|---|
| | | General resources | Supplementary funds | Emergency relief & rehabilitation | Total | Total |
| INCOME | | | | | | |
| Voluntary contributions | | | | | | |
| Governments | (schedule 1) | 715,227 | 344,437 | 253,695 | 1,313,359 | 1,226,857 |
| Non-governments | (schedule 1) | 28,139 | 213,601 | 98,610 | 340,350 | 295,228 |
| Funds received under inter-organization arrangements | (schedule 1) | | 4,422 | 21,485 | 25,907 | 68,245 |
| Greeting Card and related Operations | (note 3) | 245,408 | | | 245,408 | 190,260 |
| Other Income | | | | | | |
| Interest income | (schedule 2) | 41,414 | | | 41,414 | 42,712 |
| Miscellaneous income | (schedule 2) | 35,298 | | | 35,298 | 50,076 |
| Currency exchange adjustments | | 6,315 | 5,165 | 3,271 | 14,751 | (69,543) |
| TOTAL INCOME | | 1,071,801 | 567,625 | 377,061 | 2,016,487 | 1,803,835 |
| EXPENDITURE | | | | | | |
| Programme cooperation | | 745,849 | 490,104 | 368,104 | 1,604,057 | 1,547,510 |
| Programme support services | (statement VII) | 207,865 | | | 207,865 | 185,440 |
| Total programme cooperation | | 953,714 | 490,104 | 368,104 | 1,811,922 | 1,732,950 |
| Administrative services | (statement VII) | 190,868 | | | 190,868 | 172,903 |
| TOTAL EXPENDITURES | | 1,144,582 | 490,104 | 368,104 | 2,002,790 | 1,905,853 |
| EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE | | (72,781) | 77,521 | 8,957 | 13,697 | (102,018) |
| Write-offs/prior periods' adjustments | (note 6) | 9,803 | 4,838 | 4,458 | 19,099 | 23,162 |
| NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES | | (82,584) | 72,683 | 4,499 | (5,402) | (125,180) |
| Reserve balances, 1 January | | 36,211 | | | 36,211 | 32,080 |
| Increase in reserves | | 3,364 | | | 3,364 | 4,131 |
| Fund balances, 1 January | | 214,494 | 215,865 | 127,992 | 558,351 | 683,531 |
| RESERVES AND FUND BALANCES, DECEMBER 31 | | 171,485 | 288,548 | 132,491 | 592,524 | 594,562 |

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

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## STATEMENT IA

## STATEMENT OF INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES FOR THE YEARS ENDED 31 DECEMBER 1994 AND 1995

(Thousands of United States dollars)

| | General resources | | Supplementary funds | | Emergency relief & rehabilitation | | Total | |
|---|---|---|---|---|---|---|---|---|
| | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 |
| **INCOME** | | | | | | | | |
| Voluntary contributions | | | | | | | | |
| Governments | 353,834 | 361,393 | 184,614 | 159,823 | 116,856 | 136,839 | 655,304 | 658,055 |
| Non-governments | 12,603 | 15,536 | 122,151 | 91,450 | 40,631 | 57,979 | 175,385 | 164,965 |
| Funds received under inter-organization arrangements | | | 1,982 | 2,440 | 3,976 | 17,509 | 5,958 | 19,949 |
| Greeting Card and related Operations | 132,040 | 113,368 | | | | | 132,040 | 113,368 |
| Other income | | | | | | | | |
| Interest income | 23,168 | 18,246 | | | | | 23,168 | 18,246 |
| Miscellaneous income | 13,295 | 22,004 | | | | | 13,295 | 22,004 |
| Currency exchange adjustment | 1,815 | 4,499 | 2,227 | 2,938 | 1,397 | 1,874 | 5,439 | 9,311 |
| **TOTAL INCOME** | 536,755 | 535,046 | 310,974 | 256,651 | 162,860 | 214,201 | 1,010,589 | 1,005,898 |
| **EXPENDITURE** | | | | | | | | |
| Programme cooperation | 348,912 | 396,937 | 271,274 | 218,830 | 183,245 | 184,859 | 803,431 | 800,626 |
| Programme support services | 108,764 | 99,101 | | | | | 108,764 | 99,101 |
| Total programme cooperation | 457,676 | 496,038 | 271,274 | 218,830 | 183,245 | 184,859 | 912,195 | 899,727 |
| Administrative services | 99,457 | 91,411 | | | | | 99,457 | 91,411 |
| **TOTAL EXPENDITURE** | 557,133 | 587,449 | 271,274 | 218,830 | 183,245 | 184,859 | 1,011,652 | 991,138 |
| **EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE** | (20,378) | (52,403) | 39,700 | 37,821 | (20,385) | 29,342 | (1,063) | 14,760 |
| Write-offs/prior periods' adjustments | 7,033 | 2,770 | 920 | 3,918 | 2,950 | 1,508 | 10,903 | 8,196 |
| **NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES** | (27,411) | (55,173) | 38,780 | 33,903 | (23,335) | 27,834 | (11,966) | 6,564 |
| Reserve balances, 1 January | 37,763 | 36,211 | | | | | 37,763 | 36,211 |
| Increase in reserves | 1,812 | 1,552 | | | | | 1,812 | 1,552 |
| Fund balances, 1 January | 159,321 | 214,494 | 249,768 | 215,865 | 155,826 | 127,992 | 564,915 | 558,351 |
| **RESERVES AND FUND BALANCES, 31 DECEMBER** | 171,485 | 197,084 | 288,548 | 249,768 | 132,491 | 155,826 | 592,524 | 602,678 |

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STATEMENT II

STATEMENT OF ASSETS, LIABILITIES AND RESERVES
AND FUND BALANCES AS AT 31 DECEMBER 1995

(Thousands of United States dollars)

| | | 1995 | 1993 |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and term deposits | | | |
| Convertible currencies | (schedule 3) | 410,604 | 433,599 |
| Non-convertible currencies | (schedule 3) | 13,289 | 14,978 |
| Accounts receivable | | | |
| Contributions receivable | (schedule 4) | 195,235 | 220,535 |
| Other | (schedule 6) | 159,471 | 156,273 |
| Inventories | (schedule 7) | 46,043 | 44,918 |
| Buildings and equipment | (note 7) | 12,912 | 9,882 |
| TOTAL ASSETS | | 837,554 | 880,185 |
| **LIABILITIES** | | | |
| Contributions received in advance | (schedule 8) | 5,528 | 74,985 |
| Unliquidated obligations | (schedule 9) | 105,342 | 99,449 |
| Accounts payable | (schedule 9) | 36,428 | 33,800 |
| Other funds and special accounts | (schedule 10) | 97,732 | 77,388 |
| TOTAL LIABILITIES | | 245,030 | 285,622 |
| **RESERVES AND FUND BALANCES** | | | |
| Reserves | | | |
| For procurement services - staff and related cost | (schedule 11) | 2,000 | 2,000 |
| For insurance | (note 8) | 131 | 228 |
| For medical insurance plans | (note 8) | 10,872 | 7,470 |
| For capital assets | (note 2) | 26,572 | 26,513 |
| Total reserves | | 39,575 | 36,211 |
| Fund balances | | | |
| General resources | | 131,910 | 214,494 |
| Supplementary funds | | 288,548 | 215,865 |
| Emergency relief and rehabilitation | | 132,491 | 127,993 |
| Total fund balances | | 552,949 | 558,352 |
| TOTAL RESERVES AND FUND BALANCES | | 592,524 | 594,563 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCES | | 837,554 | 880,185 |

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

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## STATEMENT III

## STATEMENT OF CASH FLOWS FOR THE BIENIUM ENDED 31 DECEMBER 1995

(Thousands of United States dollars)

| | 1995 | 1993 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Net shortfall of income over expenditure (statement I) | (5,402) | (125,180) |
| Decrease in contributions receivable | 25,301 | 68,391 |
| (Increase) decrease in other accounts receivable | (3,198) | 5,513 |
| Increase in other assets | (1,125) | (4,413) |
| Increase (decrease) in contributions received in advance | (69,457) | 17,869 |
| Increase in accounts payable | 13,099 | 6,359 |
| Increase in unliquidated obligations | 5,894 | 38,938 |
| Increase (decrease) in other liabilities | (10,472) | 10,063 |
| Increase in balances on funds and special accounts | 20,343 | 25,451 |
| NET CASH FROM OPERATING ACTIVITIES | (25,017) | 42,991 |
| CASH FLOWS FROM OTHER SOURCES: | | |
| Increase in land and buildings | (3,031) | (1,809) |
| Increases in reserves/other funds | 3,364 | 4,131 |
| NET CASH FROM OTHER SOURCES | 333 | 2,322 |
| NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS | (24,684) | 45,313 |
| CASH AND TERM DEPOSITS, 1 JANUARY | 448,577 | 403,264 |
| CASH AND TERM DEPOSITS, 31 DECEMBER | 423,893 | 448,577 |

## STATEMENT IV

## STATEMENT OF LIQUIDITY POSITION AS AT 31 DECEMBER 1995

(Thousands of United States dollars)

| | 1995 | 1993 a/ |
|---|---|---|
| 1. The computation of the UNICEF liquidity position takes into consideration the following short-term assets and liabilities: b/ | | |
| Short-term assets | | |
| Cash holdings c/ | 326,161 | 371,189 |
| Contributions receivable for current and prior years | 195,235 | 220,535 |
| Accounts receivable advances and deposits | 159,471 | 156,273 |
| Inventories | 46,042 | 44,918 |
| Total short-term assets | 726,909 | 792,915 |
| Short-term liabilities | | |
| Contributions for following years received in advance | 5,528 | 74,985 |
| Income received in advance for Greeting Card and related Operations | | 530 |
| Accounts payable and other unliquidated obligations | 141,770 | 132,720 |
| | 147,298 | 208,235 |
| Supplementary fund commitments | 288,548 | 215,865 |
| Emergency fund commitments | 132,491 | 127,992 |
| Total short-term liabilities | 568,337 | 552,092 |
| 2. Change in UNICEF liquidity between 31 December 1995 and 31 December 1993 | | |
| Short-term assets | 726,909 | 792,915 |
| Short-term liabilities | 568,337 | 552,092 |
| | 158,572 | 240,823 |
| Decrease in liquidity as at 31 December 1995 | (82,251) | |
| 3. Liquidity ratio | | |
| Short-term assets | 726,909 | 792,915 |
| Short-term liabilities | 568,337 | 552,092 |
| Ratio | 1.28 : 1 | 1.43 : 1 |

a/ Restated as per the external auditors' recommendation.
b/ UNICEF liquidity policy recommends a year-end general resources convertible cash balance at least equal to 10 per cent of projected general resources income.
c/ Excludes cash held in special accounts of $97,731,592 in 1995.

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STATEMENT V

STATUS OF FUNDING FOR APPROVED GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION AS AT 31 DECEMBER 1995

(Thousands of United States dollars)

| | General resources | Supplementary funds | Emergency relief and rehabilitation | Total |
|---|---|---|---|---|
| Unspent balances of programmes as at 1 January 1994 | 1,262,664 | 302,539 | 136,405 | 1,701,828 |
| Approved at the Executive Board sessions a/ | | | | |
| New programmes | 1,314,200 | | | 1,314,200 |
| Made between Executive Board sessions b/ | 10,660 | 596,914 | 369,090 | 976,664 |
| Write-off of pledges | | (4,837) | (4,458) | (9,295) |
| Programme cancellations c/ | (60,994) | | | (60,994) |
| Savings of 1994-1995 budget | (21,730) | | | (21,730) |
| Recovery from packing and assembly activities | (10,900) | | | (10,900) |
| | 2,494,120 | 894,616 | 501,037 | 3,889,773 |
| Expenditures | 1,144,582 | 490,104 | 368,104 | 2,002,790 |
| Unspent balances of programmes as at 31 December 1995 | 1,349,538 | 404,512 | 132,933 | 1,886,983 |
| Fund balance as at 31 December 1995 | 131,910 | 288,548 | 132,491 | 552,949 |
| Translation adjustment, 1987-1993 | | 1,419 | 421 | 1,840 |
| Subtotal | 131,910 | 289,967 | 132,912 | 554,789 |
| To be financed from future income | 1,217,628 | 114,545 | 21 | 1,332,194 |

a/ E/ICEF/1994/13/Rev. 1, E/ICEF/1995/P/L.10, E/ICEF/1995/P/L.38 and E/ICEF/1995/9/Rev.I.
b/ E/ICEF/1995/P/L.39 and E/ICEF/1993/14.
c/ E/ICEF/1994/P/L.3/Add.1, E/ICEF/1995/P/L.10/Add.1, E/ICEF/1995/P/L.38 and E/ICEF/1996/P/L.43/Add.1 Programme cancellations of $60,994,000 represent unspent balances in the amounts approved by the Executive Board for various programme recommendations which expired in 1993, 1994 and 1995.

STATEMENT VI

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| AFRICA | | | | | |
| Angola | 14,672,719 | 38,114,875 | 52,787,594 | 38,525,235 | 14,262,359 |
| Benin | 3,044,186 | 7,685,139 | 10,729,325 | 4,751,850 | 5,977,475 |
| Botswana | 1,389,239 | 5,087,038 | 6,476,277 | 2,130,218 | 4,346,059 |
| Burkina Faso | 3,432,447 | 26,357,649 | 29,790,096 | 10,904,605 | 18,885,491 |
| Burundi | 6,901,803 | 11,700,493 | 18,602,296 | 12,736,833 | 5,865,463 |
| Cameroon | 2,156,032 | 6,990,057 | 9,146,089 | 4,555,894 | 4,590,195 |
| Cape Verde | 1,810,348 | 4,156,254 | 5,966,602 | 2,675,126 | 3,291,476 |
| Central African Republic | 6,136,113 | 496,786 | 6,632,899 | 3,939,825 | 2,693,074 |
| Chad | 3,270,015 | 14,833,989 | 18,104,004 | 6,644,260 | 11,459,744 |
| Comoros | 930,706 | 1,498,175 | 2,428,881 | 1,683,375 | 745,506 |
| Congo | 3,863,140 | (181,950) | 3,681,190 | 1,976,737 | 1,704,453 |
| Côte d'Ivoire | 5,361,467 | 830,436 | 6,191,903 | 4,249,096 | 1,942,807 |
| Equatorial Guinea | 704,557 | 4,298,809 | 5,003,366 | 2,250,333 | 2,753,033 |
| Ethiopia | 24,311,504 | 85,522,394 | 109,833,898 | 43,357,437 | 66,476,461 |
| Eritrea | 5,248,300 | 31,371,700 | 36,620,000 | 12,506,490 | 24,113,510 |
| Gabon | 1,937,459 | 913,934 | 2,851,393 | 1,031,096 | 1,820,297 |
| Gambia | 2,712,156 | 1,960,921 | 4,673,077 | 2,535,093 | 2,137,984 |
| Ghana | 5,869,420 | 23,534,410 | 29,423,830 | 9,277,316 | 20,146,514 |
| Guinea | 4,740,395 | 6,096,825 | 10,837,220 | 7,050,892 | 3,786,328 |
| Guinea-Bissau | 1,155,232 | 6,893,641 | 8,048,873 | 3,720,852 | 4,328,021 |
| Kenya | 7,873,961 | 32,928,027 | 40,801,988 | 21,797,996 | 19,003,992 |
| Lesotho | 4,521,019 | 1,117,633 | 5,638,652 | 3,465,973 | 2,172,679 |
| Liberia | 2,813,731 | 17,419,679 | 20,233,410 | 11,329,710 | 8,903,700 |
| Madagascar | 5,876,961 | 25,775,688 | 31,652,649 | 14,030,144 | 17,622,505 |
| Malawi | 12,147,220 | 6,168,917 | 18,316,137 | 10,332,057 | 7,984,080 |
| Mali | 20,749,741 | 3,712,228 | 24,461,969 | 13,659,635 | 10,802,334 |
| Mauritania | 5,353,898 | 3,177,462 | 8,531,360 | 4,398,975 | 4,132,385 |
| Mauritius | 1,074,485 | 4,147,529 | 5,222,014 | 1,363,583 | 3,858,431 |
| Mozambique | 17,342,211 | 64,183,879 | 81,526,090 | 37,674,951 | 43,851,139 |
| Namibia | 7,482,821 | 5,322,584 | 12,805,405 | 7,804,790 | 5,000,615 |
| Niger | 6,311,584 | 17,491,495 | 23,803,079 | 8,677,737 | 15,125,342 |
| Nigeria | 35,214,698 | 17,979,586 | 53,194,284 | 28,751,393 | 24,442,891 |
| Rwanda | 9,193,566 | 87,611,040 | 96,804,606 | 64,974,294 | 31,830,312 |
| Sao Tome and Principe | 1,177,560 | 1,627,043 | 2,804,603 | 1,549,283 | 1,255,320 |
| Senegal | 17,788,141 | 3,741,365 | 21,529,506 | 13,456,598 | 8,072,908 |
| Sierra Leone | 3,347,830 | 8,440,529 | 11,788,359 | 6,200,213 | 5,588,146 |
| Somalia | 22,112,338 | 29,700,477 | 51,812,815 | 33,859,946 | 17,952,869 |
| South Africa | 1,594,710 | 5,693,901 | 7,288,611 | 4,599,478 | 2,689,133 |
| Swaziland | 623,888 | 5,631,261 | 6,255,149 | 2,176,407 | 4,078,742 |
| Togo | 1,208,291 | 3,744,586 | 4,952,877 | 2,702,986 | 2,249,891 |

STATEMENT VI (continued)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| Uganda | 15,015,526 | 60,247,195 | 75,262,721 | 30,508,473 | 44,754,248 |
| United Republic of Tanzania | 26,934,213 | 8,866,762 | 35,800,975 | 22,513,910 | 13,287,065 |
| Zaire | 13,941,595 | 17,663,973 | 31,605,568 | 15,969,631 | 15,635,937 |
| Zambia | 8,198,266 | 18,928,621 | 27,126,889 | 16,804,525 | 10,322,364 |
| Zimbabwe | 11,142,716 | 18,216,115 | 29,358,831 | 10,723,033 | 18,635,798 |
| Regional | 1,612,693 | 357,256 | 1,969,949 | 867,896 | 1,102,053 |
| Area total | 360,320,903 | 748,056,406 | 1,108,377,309 | 566,696,180 | 541,681,129 |
| THE AMERICAS AND THE CARIBBEAN | | | | | |
| Argentina | 2,072,831 | 5,697,080 | 7,769,911 | 4,646,944 | 3,122,967 |
| Belize | 2,253,033 | (1,056) | 2,251,977 | 1,563,921 | 688,056 |
| Bolivia | 12,580,868 | 8,985,030 | 21,565,898 | 12,983,618 | 8,582,280 |
| Brazil | 9,756,063 | 39,110,147 | 48,866,210 | 27,737,298 | 21,128,912 |
| Chile | 1,069,071 | 1,985,727 | 3,054,798 | 2,073,078 | 981,720 |
| Colombia | 5,708,347 | 1,051,300 | 6,759,647 | 2,251,546 | 4,508,101 |
| Costa Rica | 2,300,397 | | 2,300,397 | 1,481,703 | 818,694 |
| Cuba | 3,061,681 | 3,623,588 | 6,685,269 | 3,921,767 | 2,763,502 |
| Dominica | 7,590 | | 7,590 | | 7,590 |
| Dominican Republic | 2,909,289 | 89,185 | 2,998,474 | 2,149,885 | 848,589 |
| Ecuador | 9,045,840 | 3,714,791 | 12,760,631 | 5,933,940 | 6,826,691 |
| El Salvador | 3,793,101 | 433,330 | 4,226,431 | 2,630,803 | 1,595,628 |
| Guatemala | 4,073,956 | 703,593 | 4,777,549 | 3,165,931 | 1,611,618 |
| Guyana | 1,011,371 | 3,900,164 | 4,911,535 | 1,509,809 | 3,401,726 |
| Haiti | 4,189,085 | 18,976,904 | 23,165,989 | 12,315,072 | 10,850,917 |
| Honduras | 1,578,546 | 2,124,293 | 3,702,839 | 2,291,951 | 1,410,888 |
| Jamaica | 4,485,854 | 1,146,488 | 5,632,342 | 3,950,078 | 1,682,264 |
| Mexico | 2,496,051 | 10,434,837 | 12,930,888 | 7,628,721 | 5,302,167 |
| Nicaragua | 6,284,579 | 1,665,106 | 7,949,685 | 5,424,185 | 2,525,500 |
| Panama | 2,229,022 | | 2,229,022 | 1,579,786 | 649,236 |
| Paraguay | 1,352,136 | 6,102,765 | 7,454,903 | 2,951,067 | 4,503,836 |
| Peru | 7,194,589 | 10,745,519 | 17,940,108 | 15,510,878 | 2,429,230 |
| Uruguay | 2,911,872 | 365,575 | 3,277,447 | 1,922,948 | 1,354,499 |
| Venezuela | 1,420,952 | 1,267,559 | 2,688,511 | 2,067,545 | 620,966 |
| Regional | 17,930,177 | 18,026,009 | 35,956,186 | 19,134,780 | 16,821,406 |
| Area total | 111,716,303 | 140,147,934 | 251,864,237 | 146,827,254 | 105,036,983 |
| EAST ASIA AND THE PACIFIC | | | | | |
| Cambodia | 10,152,659 | 17,745,639 | 27,898,298 | 21,657,459 | 6,240,839 |
| China | 38,981,150 | 108,646,253 | 147,627,403 | 42,520,425 | 105,106,978 |

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STATEMENT VI (continued)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| Democratic People's Republic of Korea | 5,319,303 | 727,658 | 6,046,961 | 1,862,214 | 4,184,747 |
| Indonesia | 22,046,961 | 76,447,627 | 98,494,588 | 24,939,069 | 73,555,519 |
| Lao People's Democratic Republic | 9,227,893 | 3,643,175 | 12,871,068 | 7,368,246 | 5,502,822 |
| Malaysia | 2,576,408 | (326,408) | 2,250,000 | 1,443,213 | 806,787 |
| Mongolia | 839,567 | 2,530,926 | 3,370,493 | 2,253,302 | 1,117,191 |
| Myanmar | 9,171,740 | 38,702,031 | 47,873,771 | 13,388,032 | 34,485,739 |
| Pacific Island countries | 5,167,004 | 1,240,148 | 6,407,152 | 3,707,217 | 2,699,935 |
| Papua New Guinea | 4,054,832 | 93,944 | 4,148,776 | 2,049,590 | 2,099,186 |
| Philippines | 27,984,747 | 16,497,951 | 44,482,698 | 16,968,292 | 27,514,406 |
| Republic of Korea | 43,735 | (775) | 42,960 | 19,530 | 23,430 |
| Thailand | 3,000,333 | 10,535,482 | 13,535,815 | 6,655,272 | 6,880,543 |
| Viet Nam | 22,310,125 | 60,649,418 | 82,959,543 | 33,904,754 | 49,054,789 |
| Area total | 160,878,457 | 337,131,069 | 498,009,526 | 178,736,615 | 319,272,911 |
| SOUTH ASIA | | | | | |
| Bangladesh | 64,046,585 | 108,585,779 | 172,632,364 | 64,636,819 | 107,995,545 |
| Bhutan | 3,782,844 | 2,488,296 | 6,271,140 | 3,760,255 | 2,510,885 |
| India | 147,701,516 | 75,084,090 | 222,785,606 | 125,373,562 | 97,412,044 |
| Maldives | 775,434 | 3,424,993 | 4,200,427 | 1,808,997 | 2,391,430 |
| Nepal | 20,987,136 | 7,638,844 | 28,625,980 | 17,041,564 | 11,584,416 |
| Pakistan | 50,408,595 | 4,299,461 | 54,708,056 | 29,351,498 | 25,356,558 |
| Sri Lanka | 6,760,905 | 4,352,821 | 11,113,726 | 6,428,839 | 4,684,887 |
| Area total | 294,463,015 | 205,874,284 | 500,337,299 | 248,401,534 | 251,935,765 |
| MIDDLE EAST AND NORTH AFRICA | | | | | |
| Algeria | 2,050,197 | 3,094,221 | 5,144,418 | 1,473,876 | 3,670,542 |
| Djibouti | 352,826 | 3,632,306 | 3,985,132 | 1,573,740 | 2,411,392 |
| Egypt | 5,385,776 | 32,947,802 | 38,333,578 | 11,156,711 | 27,176,867 |
| Iran (Islamic Republic of) | 4,990,670 | 70,282 | 5,060,952 | 2,690,219 | 2,370,733 |
| Iraq | 25,882,608 | 51,102,359 | 76,984,967 | 57,570,946 | 19,414,021 |
| Jordan | 4,223,059 | 1,149,217 | 5,372,276 | 2,317,315 | 3,054,961 |
| Kuwait | 102,147 | | 102,147 | | 102,147 |
| Lebanon | 4,099,084 | 1,771,761 | 5,870,845 | 4,543,228 | 1,327,617 |
| Morocco | 7,218,064 | 1,211,158 | 8,429,222 | 5,151,452 | 3,277,770 |
| Oman | 1,911,299 | 1,129,416 | 3,040,715 | 1,658,880 | 1,381,835 |
| Palestinian children and mothers | 2,925,543 | 12,493,069 | 15,418,612 | 6,740,338 | 8,678,274 |
| Sudan | 32,138,821 | 65,355,555 | 97,494,376 | 72,073,473 | 25,420,903 |

STATEMENT VI (continued)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| Syrian Arab Republic | 2,044,970 | 5,075,193 | 7,120,163 | 1,920,880 | 5,199,283 |
| Tunisia | 2,374,475 | 1,202,928 | 3,577,403 | 2,548,112 | 1,029,291 |
| Yemen | 15,615,947 | 783,357 | 16,399,304 | 7,465,095 | 8,934,209 |
| Regional | 41,914 | | 41,914 | 23,454 | 18,460 |
| Area total | 111,357,400 | 181,018,624 | 292,376,024 | 178,907,719 | 113,468,305 |
| CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES | | | | | |
| Afghanistan | 9,946,252 | 37,440,650 | 47,386,902 | 20,533,465 | 26,853,437 |
| Albania | 2,995,227 | 1,058,993 | 4,054,220 | 2,020,566 | 2,033,654 |
| Armenia | 1,874,799 | 9,351,462 | 11,226,261 | 5,908,537 | 5,317,724 |
| Azerbaijan | 1,613,266 | 11,051,181 | 12,664,447 | 7,341,642 | 5,322,805 |
| Belarus | 36,072 | 391,000 | 427,072 | 364,644 | 62,428 |
| Bosnia and Herzegovina | | 11,389,013 | 11,389,013 | 4,108,813 | 7,280,200 |
| Bulgaria | 548 | | 548 | | 548 |
| Croatia | | 4,653,380 | 4,653,380 | 2,253,177 | 2,400,203 |
| Federal Republic of Yugoslavia | | 5,002,919 | 5,002,919 | 2,833,833 | 2,169,086 |
| Georgia | 589,901 | 6,560,709 | 7,150,610 | 5,944,794 | 1,205,816 |
| Kazakstan | 1,880,846 | 6,657,106 | 8,537,952 | 2,848,713 | 5,689,239 |
| Kyrgyzstan | 1,865,483 | 5,802,117 | 7,667,600 | 3,046,187 | 4,621,413 |
| Latvia | | 49,176 | 49,176 | 32,630 | 16,546 |
| Republic of Moldova | | 2,489,205 | 2,489,205 | 1,464,247 | 1,024,958 |
| Romania | 1,580,411 | 7,118,391 | 8,698,802 | 3,128,471 | 5,570,331 |
| Russian Federation | 1,847,302 | (119,723) | 1,727,579 | 1,699,480 | 28,099 |
| Russian Federation | | 1,975,374 | 1,975,374 | 1,842,489 | 132,885 |
| Tajikistan | 2,534,684 | 10,547,951 | 13,082,635 | 6,616,985 | 6,465,650 |
| The former Yugoslav Republic of Macedonia | | 1,955,942 | 1,955,942 | 597,543 | 1,358,399 |
| Turkey | 4,632,364 | 3,071,527 | 7,703,891 | 4,022,638 | 3,681,253 |
| Turkmenistan | 1,830,119 | 5,036,209 | 6,866,328 | 1,979,044 | 4,887,284 |
| Ukraine | 257,939 | 2,371,236 | 2,629,175 | 1,975,276 | 653,899 |
| Uzbekistan | 1,959,447 | 9,467,948 | 11,427,395 | 3,836,493 | 7,590,902 |
| Yugoslavia (former) | 15,658,616 | 18,459,934 | 34,118,550 | 30,979,871 | 3,138,679 |
| Yugoslavia (former) (new area programme from 1994) | | 2,843,431 | 2,843,431 | 3,295,064 | (451,633) |
| Regional | 1,038,446 | 5,041,795 | 6,080,243 | 2,129,249 | 3,950,994 |
| Area total | 52,141,724 | 169,666,926 | 221,808,650 | 120,803,851 | 101,004,799 |

STATEMENT VI (concluded)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| GLOBAL ASSISTANCE | | | | | |
| Interregional Fund for Programme Preparation, Promotion and Evaluation | 25,928,906 | 3,616,180 | 29,545,086 | 18,178,686 | 11,366,400 |
| Regional funds | 46,772,826 | 33,910,162 | 80,682,988 | 44,479,151 | 36,203,837 |
| Programme Funds for the 1990s Goals | 86,308,124 | 67,877,556 | 154,185,680 | 81,850,806 | 72,334,874 |
| Emergency Programme Fund a/ | 14,102,827 | 30,880,000 | 44,982,827 | 15,164,376 | 29,818,451 |
| International Child Development Centre | 6,381,919 | 815,464 | 7,197,383 | 4,010,722 | 3,186,661 |
| Parliamentarians and media | 92,653 | (92,653) | | | |
| Total global assistance | 179,587,255 | 137,006,709 | 316,593,964 | 163,683,741 | 152,910,223 |
| TOTAL PROGRAMME ASSISTANCE | 1,270,465,057 | 1,918,901,952 | 3,189,367,009 | 1,604,056,894 | 1,585,310,115 |
| Programme support services | 193,394,064 | 188,295,368 | 381,689,432 | 218,764,882 | 162,924,550 |
| Administrative services | 237,969,316 | 91,647,994 | 329,617,310 | 190,868,967 | 138,748,343 |
| Recovery from packing and assembly activities | | (10,900,184) | (10,900,184) | (10,900,184) | |
| TOTAL BUDGET | 431,363,380 | 269,043,178 | 700,406,558 | 398,733,665 | 301,672,893 |
| TOTAL ASSISTANCE | 1,701,828,437 | 2,187,945,130 | 3,889,773,567 | 2,002,790,559 | 1,886,983,008 |

a/ In 1994, the Executive Director made a total allocation of $10,614,166 from the Emergency Programme Fund (EPF) as follows: $256,000 to Algeria; $660,000 to Angola; $580,000 to Burundi; $75,000 to China; $150,000 to Zaire; $69,500 to Djibouti; $275,000 to Ethiopia; $250,000 to Ghana; $121,000 to Guinea; $136,400 to Guinea-Bissau; $2,611,500 to Haiti; $250,000 to Madagascar; $19,000 to the Republic of Moldova; $1,433,886 to Mozambique; $2,000,000 to Rwanda; $156,000 to Somalia; $20,000 to South Africa; $250,000 to the Sudan; $544,700 to the United Republic of Tanzania; $156,380 to Egypt; $100,000 to Yemen, $77,000 to Yugoslavia (former); $168,400 to the West and Central Africa Regional Office (WCARO); $240,400 to the Eastern and Southern Africa Regional Office (ESARO); $14,000 to the Middle East and North Africa Regional Office (MENARO).

In 1995, the Executive Director made a total allocation of $3,648,428 from the EPF as follows: $10,000 to Angola; $250,000 to Lesotho; $268,500 to Burundi; $700,000 to Sri Lanka; $59,000 to Costa Rica; $300,000 to Liberia; $247,100 to Malawi; $92,107 to the Niger; $496,307 to the Russian Federation, $300,000 to Sierra Leone; $200,000 to Sudan Emergency Operations; $251,000 to Swaziland; $50,000 to Turkey; $62,414 to Zimbabwe; $162,000 to WCARO and $200,000 to ESARO.

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STATEMENT VI – 1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| AFRICA | | | | | |
| Angola | 2,308,520 | 7,296,356 | 9,604,876 | 5,646,511 | 3,958,365 |
| Benin | 2,044,521 | 4,186,010 | 6,230,531 | 2,855,433 | 3,375,098 |
| Botswana | 1,299,172 | 5,087,038 | 6,386,210 | 2,040,151 | 4,346,059 |
| Burkina Faso | 2,861,740 | 17,010,350 | 19,872,090 | 5,255,595 | 14,616,495 |
| Burundi | 4,971,102 | 759,654 | 5,730,756 | 2,922,371 | 2,808,385 |
| Cameroon | 1,602,880 | 4,196,985 | 5,799,865 | 2,449,716 | 3,350,149 |
| Cape Verde | 854,989 | 3,753,530 | 4,608,519 | 1,620,002 | 2,988,517 |
| Central African Republic | 4,696,702 | | 4,696,702 | 2,411,954 | 2,284,748 |
| Chad | 540,547 | 11,549,339 | 12,089,886 | 3,349,765 | 8,740,121 |
| Comoros | 909,747 | 1,293,385 | 2,203,132 | 1,467,810 | 735,322 |
| Congo | 3,314,752 | 7,607 | 3,322,359 | 1,775,860 | 1,546,499 |
| Côte d'Ivoire | 4,928,767 | 51,914 | 4,980,681 | 3,217,979 | 1,762,702 |
| Equatorial Guinea | 134,838 | 3,619,182 | 3,754,020 | 1,355,243 | 2,398,777 |
| Eritrea | | 11,100,000 | 11,100,000 | 2,273,027 | 8,826,973 |
| Ethiopia | 17,500,138 | 65,028,114 | 82,528,252 | 27,965,808 | 54,562,444 |
| Gabon | 1,937,459 | 750,000 | 2,687,459 | 1,029,051 | 1,658,408 |
| Gambia | 2,524,402 | 2,401 | 2,526,803 | 1,734,195 | 792,608 |
| Ghana | 4,015,449 | 16,852,277 | 20,867,726 | 5,202,130 | 15,665,596 |
| Guinea | 3,634,065 | 2,735,375 | 6,369,440 | 4,483,075 | 1,886,365 |
| Guinea–Bissau | 156,682 | 3,604,035 | 3,760,717 | 1,931,587 | 1,829,130 |
| Kenya | 201,807 | 21,818,897 | 22,020,704 | 7,537,443 | 14,483,261 |
| Lesotho | 3,051,777 | 567 | 3,052,344 | 1,916,486 | 1,135,858 |
| Liberia | 863,343 | 2,141,035 | 3,004,378 | 1,849,176 | 1,155,202 |
| Madagascar | 1,582,883 | 20,408,006 | 21,990,889 | 5,958,305 | 16,032,584 |
| Malawi | 10,174,855 | (162,692) | 10,012,163 | 6,065,060 | 3,947,103 |
| Mali | 16,573,601 | 11,041 | 16,584,642 | 7,690,865 | 8,893,777 |
| Mauritania | 5,080,842 | (70,960) | 5,009,882 | 2,643,864 | 2,366,018 |
| Mauritius | 1,074,485 | 4,146,373 | 5,220,858 | 1,362,427 | 3,858,431 |
| Mozambique | 1,792,268 | 40,231,967 | 42,024,235 | 14,145,871 | 27,878,364 |
| Namibia | 3,112,669 | | 3,112,669 | 1,754,883 | 1,357,786 |
| Niger | 2,473,504 | 12,076,496 | 14,550,000 | 4,958,989 | 9,591,011 |
| Nigeria | 31,343,691 | 16,033,883 | 47,377,574 | 24,771,885 | 22,605,689 |
| Rwanda | 7,563,939 | | 7,563,939 | 4,051,517 | 3,512,422 |
| Sao Tome and Principe | 1,088,313 | 1,161,687 | 2,250,000 | 1,142,904 | 1,107,096 |
| Senegal | 4,967,022 | 3,168,771 | 8,135,793 | 5,463,519 | 2,672,274 |
| Sierra Leone | 1,677,684 | 5,322,317 | 7,000,001 | 3,173,421 | 3,826,580 |
| Somalia | 2,523,649 | 6,076,351 | 8,600,000 | 4,953,126 | 3,646,874 |
| South Africa | 1,509,520 | 4,490,480 | 6,000,000 | 3,841,640 | 2,158,360 |
| Swaziland | 580,661 | 4,769,339 | 5,350,000 | 1,603,799 | 3,746,201 |
| Togo | 878,298 | 2,126,452 | 3,004,750 | 1,825,046 | 1,179,704 |
| Uganda | 4,997,900 | 32,481,383 | 37,479,283 | 8,739,941 | 28,739,342 |
| United Republic of Tanzania | 22,051,729 | 4,064,940 | 26,116,669 | 16,333,603 | 9,783,066 |

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STATEMENT VI – 1 (continued)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| Zaire | 13,305,024 | 14,373,000 | 27,678,024 | 13,074,840 | 14,603,184 |
| Zambia | 2,916,182 | 2,095,908 | 5,012,090 | 3,422,710 | 1,589,380 |
| Zimbabwe | 3,422,207 | 6,412,276 | 9,834,483 | 2,452,535 | 7,381,948 |
| Regional | 973,396 | (973,396) | | | |
| Area total | 206,017,721 | 361,087,673 | 567,105,394 | 231,721,118 | 335,384,276 |
| **THE AMERICAS AND THE CARIBBEAN** | | | | | |
| Argentina | 927,338 | 2,157,878 | 3,085,216 | 1,893,705 | 1,191,511 |
| Belize | 2,253,034 | | 2,253,034 | 1,564,978 | 688,056 |
| Bolivia | 5,415,782 | 44,048 | 5,459,830 | 2,980,394 | 2,479,436 |
| Brazil | 895,096 | 12,995,503 | 13,890,599 | 4,445,462 | 9,445,137 |
| Chile | 1,016,870 | 1,983,130 | 3,000,000 | 2,019,505 | 980,495 |
| Colombia | 4,824,522 | 300,557 | 5,125,079 | 1,759,811 | 3,365,268 |
| Costa Rica | 2,297,173 | | 2,297,173 | 1,478,479 | 818,694 |
| Cuba | 2,974,051 | 1,289,085 | 4,263,136 | 3,144,184 | 1,118,952 |
| Dominican Republic | 2,908,908 | 89,185 | 2,998,093 | 2,149,504 | 848,589 |
| Ecuador | 4,908,498 | 255,919 | 5,164,417 | 2,134,407 | 3,030,010 |
| El Salvador | 3,441,421 | 130 | 3,441,551 | 2,078,039 | 1,363,512 |
| Guatemala | 2,812,748 | 30,045 | 2,842,793 | 1,956,397 | 886,396 |
| Guyana | 953,872 | 3,520,799 | 4,474,671 | 1,403,404 | 3,071,267 |
| Haiti | 1,819,628 | 5,195,021 | 7,014,649 | 3,410,749 | 3,603,900 |
| Honduras | 967,242 | 1,051,349 | 2,018,591 | 1,835,868 | 182,723 |
| Jamaica | 1,165,064 | 879,293 | 2,044,357 | 1,130,184 | 914,173 |
| Mexico | 1,331,963 | 2,605,607 | 3,937,570 | 3,886,699 | 50,871 |
| Nicaragua | 2,768,427 | | 2,768,427 | 1,726,825 | 1,041,602 |
| Panama | 2,229,022 | | 2,229,022 | 1,579,786 | 649,236 |
| Paraguay | 1,350,197 | 5,901,139 | 7,251,336 | 2,853,678 | 4,397,658 |
| Peru | 4,061,658 | 283,429 | 4,345,087 | 4,430,218 | (85,131) |
| Uruguay | 2,821,293 | 163,949 | 2,985,242 | 1,732,369 | 1,252,873 |
| Venezuela | 1,103,296 | 1,126,856 | 2,230,164 | 2,006,707 | 223,457 |
| Regional | 3,998,070 | 98,320 | 4,096,390 | 2,183,075 | 1,913,315 |
| Area total | 59,245,175 | 39,971,252 | 99,216,427 | 55,784,427 | 43,432,000 |
| **EAST ASIA AND THE PACIFIC** | | | | | |
| Cambodia | 1,685,230 | 4,546,690 | 6,231,920 | 5,296,949 | 934,971 |
| China | 35,378,691 | 102,032,735 | 137,411,426 | 33,871,450 | 103,539,976 |
| Democratic People's Republic of Korea | 5,319,303 | (319,303) | 5,000,000 | 1,628,449 | 3,371,551 |
| Indonesia | 21,646,244 | 61,882,327 | 83,528,571 | 21,586,027 | 61,942,544 |
| Lao People's Democratic Republic | 3,919,419 | 2,250 | 3,921,669 | 2,386,952 | 1,534,717 |
| Malaysia | 2,578,408 | (328,408) | 2,250,000 | 1,443,214 | 806,786 |
| Mongolia | 839,567 | 1,860,433 | 2,700,000 | 1,747,185 | 952,815 |
| Myanmar | 9,199,952 | 35,849,075 | 45,049,027 | 12,116,162 | 32,932,865 |

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STATEMENT VI – 1 (continued)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| Pacific Island countries | 4,196,731 | | 4,196,731 | 2,623,139 | 1,573,592 |
| Papua New Guinea | 4,022,928 | 10,702 | 4,033,630 | 2,016,093 | 2,017,537 |
| Philippines | 23,406,473 | (765,217) | 22,641,256 | 9,263,641 | 13,377,615 |
| Republic of Korea | 16,983 | (774) | 16,209 | 16,209 | |
| Thailand | 1,313,767 | 9,528,204 | 10,841,971 | 4,539,632 | 6,302,339 |
| Viet Nam | 17,023,752 | 45,269,564 | 62,293,316 | 16,455,394 | 45,837,922 |
| Area total | 130,547,448 | 259,568,278 | 390,115,726 | 114,990,496 | 275,125,230 |
| SOUTH ASIA | | | | | |
| Bangladesh | 37,079,299 | 88,000,000 | 125,079,299 | 31,933,767 | 93,145,532 |
| Bhutan | 2,790,467 | 899,788 | 3,690,255 | 2,429,639 | 1,260,616 |
| India | 96,629,153 | 48,400 | 96,677,553 | 71,939,805 | 24,737,748 |
| Maldives | 537,684 | 3,212,316 | 3,750,000 | 1,509,651 | 2,240,349 |
| Nepal | 15,728,455 | | 15,728,455 | 9,658,954 | 6,069,501 |
| Pakistan | 47,818,580 | 54,310 | 47,872,890 | 25,379,429 | 22,493,461 |
| Sri Lanka | 4,059,961 | 25,308 | 4,085,269 | 3,032,917 | 1,052,352 |
| Area total | 204,643,599 | 92,240,122 | 296,883,721 | 145,884,162 | 150,999,559 |
| MIDDLE EAST AND NORTH AFRICA | | | | | |
| Algeria | 1,642,324 | 2,571,907 | 4,214,231 | 1,137,751 | 3,076,480 |
| Djibouti | 268,195 | 3,492,318 | 3,760,513 | 1,443,520 | 2,316,993 |
| Egypt | 5,166,690 | 29,900,106 | 35,066,796 | 9,697,087 | 25,369,709 |
| Iran (Islamic Republic of) | 4,873,673 | 70,282 | 4,943,955 | 2,577,620 | 2,366,335 |
| Iraq | 2,032,499 | 6,032,017 | 8,064,516 | 6,424,682 | 1,639,834 |
| Jordan | 3,908,504 | 50,799 | 3,959,303 | 1,729,048 | 2,230,255 |
| Lebanon | 2,971,875 | 128,597 | 3,100,472 | 2,343,573 | 756,899 |
| Morocco | 7,259,083 | 342,697 | 7,601,780 | 4,750,726 | 2,851,054 |
| Oman | 1,870,584 | 1,129,416 | 3,000,000 | 1,621,364 | 1,378,636 |
| Palestinian children and mothers | 2,739,927 | 5,000,877 | 7,740,804 | 3,769,220 | 3,971,584 |
| Sudan | 9,823,988 | 6,965,226 | 16,789,214 | 10,580,492 | 6,208,722 |
| Syrian Arab Republic | 2,044,970 | 5,075,193 | 7,120,163 | 1,920,880 | 5,199,283 |
| Tunisia | 2,044,564 | 1,053,113 | 3,097,677 | 2,088,106 | 1,009,571 |
| Yemen | 14,239,379 | (1,739,379) | 12,500,000 | 4,926,312 | 7,573,688 |
| Area total | 60,886,255 | 60,073,169 | 120,959,424 | 55,010,381 | 65,949,043 |

STATEMENT VI – 1 (concluded)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES | | | | | |
| Afghanistan | 6,712,045 | 28,472,300 | 35,184,345 | 10,617,988 | 24,566,357 |
| Albania | 2,352,896 | | 2,352,896 | 1,692,107 | 660,789 |
| Armenia | 1,220,804 | 4,869,868 | 6,090,672 | 2,012,465 | 4,078,207 |
| Azerbaijan | 1,087,085 | 4,941,523 | 6,028,608 | 2,030,129 | 3,998,479 |
| Georgia | | 2,000,000 | 2,000,000 | 1,908,715 | 91,285 |
| Kazakstan | 1,880,846 | 4,004,836 | 5,885,682 | 1,973,643 | 3,912,039 |
| Kyrgyzstan | 1,495,483 | 4,541,769 | 6,037,252 | 2,144,185 | 3,893,067 |
| Republic of Moldova | | 1,500,000 | 1,500,000 | 593,977 | 906,023 |
| Romania | | 5,000,000 | 5,000,000 | 1,100,596 | 3,899,404 |
| Tajikistan | 1,479,654 | 5,785,997 | 7,265,651 | 2,458,674 | 4,806,977 |
| Turkey | 4,511,999 | 2,697,002 | 7,209,001 | 3,937,974 | 3,271,027 |
| Turkmenistan | 1,830,119 | 3,902,675 | 5,732,794 | 1,825,533 | 3,907,261 |
| Uzbekistan | 1,959,447 | 5,086,006 | 7,045,453 | 1,986,968 | 5,058,485 |
| Yugoslavia (former) | (4,633) | 4,633 | | | |
| Yugoslavia (former) (new area programme from 1994) | | 2,000,000 | 2,000,000 | 2,511,191 | (511,191) |
| Regional | 1,038,448 | 4,841,794 | 5,880,242 | 2,006,543 | 3,873,699 |
| Area total | 25,564,193.00 | 79,648,403 | 105,212,596 | 38,800,688 | 66,411,908 |
| GLOBAL ASSISTANCE | | | | | |
| Interregional Fund for Programme Preparation, Promotion and Evaluation | 25,928,906 | 3,616,180 | 29,545,086 | 18,178,686 | 11,366,400 |
| Regional funds | 37,091,792 | 15,641,406 | 52,733,198 | 29,610,367 | 23,122,831 |
| Programme Funds for the 1990s Goals | 67,493,149 | 19,466,059 | 86,959,208 | 40,704,244 | 46,254,964 |
| Emergency Programme Fund | 14,102,827 | 30,880,000 | 44,982,827 | 15,164,376 | 29,818,451 |
| Total global assistance | 144,616,674 | 69,603,645 | 214,220,319 | 103,657,673 | 110,562,646 |
| TOTAL PROGRAMME ASSISTANCE | 831,521,065 | 962,192,542 | 1,793,713,607 | 745,848,945 | 1,047,864,662 |
| Programme support services | 193,394,064 | 188,295,368 | 381,689,432 | 218,764,882 | 162,924,550 |
| Administrative services | 237,969,316 | 91,647,994 | 329,617,310 | 190,868,967 | 138,748,343 |
| Recovery from packing and assembly activities | | (10,900,184) | (10,900,184) | (10,900,184) | |
| TOTAL BUDGET | 431,363,380 | 269,043,178 | 700,406,558 | 396,733,665 | 301,672,893 |
| TOTAL ASSISTANCE | 1,262,884,445 | 1,231,235,720 | 2,494,120,165 | 1,144,582,610 | 1,349,537,555 |

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STATEMENT VI – 2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR SUPPLEMENTARY FUNDS FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| AFRICA | | | | | |
| Angola | 1,183,286 | 6,017,513 | 7,200,799 | 5,417,571 | 1,783,228 |
| Benin | 988,257 | 3,499,128 | 4,487,385 | 1,896,417 | 2,590,968 |
| Botswana | 29,314 | | 29,314 | 29,314 | |
| Burkina Faso | 580,997 | 9,347,299 | 9,928,296 | 5,659,329 | 4,268,967 |
| Burundi | 1,789,034 | 751,975 | 2,541,009 | 1,754,666 | 786,343 |
| Cameroon | 550,947 | 2,793,072 | 3,344,019 | 2,103,973 | 1,240,046 |
| Cape Verde | 955,359 | 402,724 | 1,358,083 | 1,055,123 | 302,960 |
| Central African Republic | 1,439,411 | 496,786 | 1,936,197 | 1,527,871 | 408,326 |
| Chad | 2,722,761 | 3,284,650 | 6,007,411 | 3,294,496 | 2,712,915 |
| Comoros | 20,959 | 204,790 | 225,749 | 215,565 | 10,184 |
| Congo | 548,388 | (189,557) | 358,831 | 200,878 | 157,953 |
| Côte d'Ivoire | 414,129 | 778,521 | 1,192,650 | 1,031,117 | 161,533 |
| Equatorial Guinea | 569,720 | 679,626 | 1,249,346 | 895,090 | 354,256 |
| Eritrea | 1,291,313 | 19,185,577 | 20,476,890 | 5,516,981 | 14,959,909 |
| Ethiopia | 1,678,829 | 15,163,627 | 16,842,456 | 7,451,328 | 9,391,128 |
| Gabon | | 163,934 | 163,934 | 2,046 | 161,888 |
| Gambia | 187,754 | 1,958,519 | 2,146,273 | 800,899 | 1,345,374 |
| Ghana | 1,871,809 | 6,682,133 | 8,553,942 | 4,073,023 | 4,480,919 |
| Guinea | 930,352 | 3,361,450 | 4,291,802 | 2,391,837 | 1,899,965 |
| Guinea-Bissau | 998,550 | 3,289,606 | 4,288,156 | 1,789,267 | 2,498,889 |
| Kenya | 622,758 | 1,133,269 | 1,756,027 | 1,074,896 | 681,131 |
| Lesotho | 1,124,649 | 1,118,992 | 2,243,641 | 1,233,410 | 1,010,231 |
| Liberia | | 2,198,320 | 2,198,320 | 50,983 | 2,147,337 |
| Madagascar | 4,237,300 | 3,356,043 | 7,593,343 | 6,158,506 | 1,434,837 |
| Malawi | 1,072,442 | 6,331,608 | 7,404,050 | 3,459,943 | 3,944,107 |
| Mali | 4,148,685 | 3,701,188 | 7,849,873 | 5,954,527 | 1,895,346 |
| Mauritania | 271,922 | 3,248,421 | 3,520,343 | 1,753,977 | 1,766,366 |
| Mauritius | | 1,156 | 1,156 | 1,156 | |
| Mozambique | 10,162,525 | 18,644,873 | 28,807,398 | 14,903,237 | 13,904,161 |
| Namibia | 3,388,274 | 5,352,441 | 8,740,715 | 5,159,056 | 3,581,659 |
| Niger | 3,846,542 | 5,433,476 | 9,280,018 | 3,746,387 | 5,533,631 |
| Nigeria | 3,871,008 | 1,945,702 | 5,816,710 | 3,979,509 | 1,837,201 |
| Rwanda | 278,916 | 118,674 | 397,590 | 304,587 | 93,003 |
| Sao Tome and Principe | 83,069 | 465,356 | 548,425 | 400,200 | 148,225 |
| Senegal | 12,821,119 | 572,594 | 13,393,713 | 7,993,079 | 5,400,634 |
| Sierra Leone | 627,305 | 759,408 | 1,386,713 | 1,213,621 | 173,092 |
| Somalia | 74,698 | 8,558,307 | 8,633,005 | 4,203,949 | 4,429,056 |
| South Africa | 85,190 | 1,203,421 | 1,288,611 | 757,839 | 530,772 |
| Swaziland | 26,869 | 868,072 | 894,941 | 562,399 | 332,542 |
| Togo | 329,993 | 1,618,135 | 1,948,128 | 877,941 | 1,070,187 |
| Uganda | 10,016,001 | 27,765,812 | 37,781,813 | 21,768,532 | 16,013,281 |

STATEMENT VI – 2 (continued)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| United Republic of Tanzania | 4,839,597 | 4,844,709 | 9,684,306 | 6,180,308 | 3,503,998 |
| Zaire | 593,988 | 1,661,005 | 2,254,993 | 1,539,537 | 715,456 |
| Zambia | 3,888,555 | 15,664,097 | 19,552,652 | 11,462,702 | 8,089,950 |
| Zimbabwe | 2,768,944 | 9,774,637 | 12,543,581 | 5,048,946 | 7,494,635 |
| Regional | 478,146 | 1,034,848 | 1,512,994 | 446,906 | 1,066,088 |
| Area total | 88,409,664 | 205,245,937 | 293,655,601 | 157,342,924 | 136,312,677 |
| THE AMERICAS AND THE CARIBBEAN | | | | | |
| Argentina | 1,145,493 | 3,539,202 | 4,684,695 | 2,753,239 | 1,931,456 |
| Belize | (1) | (1,056) | (1,057) | (1,057) | |
| Bolivia | 7,160,538 | 8,940,982 | 16,101,520 | 9,998,676 | 6,102,844 |
| Brazil | 8,860,968 | 26,114,644 | 34,975,612 | 23,291,836 | 11,683,776 |
| Chile | 52,201 | 2,597 | 54,798 | 53,573 | 1,225 |
| Colombia | 879,723 | 750,743 | 1,630,466 | 487,634 | 1,142,832 |
| Costa Rica | 3,224 | | 3,224 | 3,224 | |
| Cuba | 87,630 | 2,334,503 | 2,422,133 | 777,582 | 1,644,551 |
| Dominica | 7,590 | | 7,590 | | 7,590 |
| Dominican Republic | 381 | | 381 | 381 | |
| Ecuador | 4,137,342 | 3,458,873 | 7,596,215 | 3,799,534 | 3,796,681 |
| El Salvador | 333,697 | 433,200 | 766,897 | 534,780 | 232,117 |
| Guatemala | 1,261,208 | 673,548 | 1,934,756 | 1,209,534 | 725,222 |
| Guyana | 57,499 | 379,365 | 436,864 | 106,405 | 330,459 |
| Haiti | 1,465,213 | 6,933,231 | 8,398,444 | 3,052,313 | 5,346,131 |
| Honduras | 611,304 | 1,072,944 | 1,684,248 | 456,083 | 1,228,165 |
| Jamaica | 3,320,790 | 267,194 | 3,587,984 | 2,819,893 | 768,091 |
| Mexico | 1,164,087 | 7,829,231 | 8,993,318 | 3,742,021 | 5,251,297 |
| Nicaragua | 3,516,153 | 1,665,106 | 5,181,259 | 3,697,360 | 1,483,899 |
| Paraguay | 1,940 | 201,626 | 203,566 | 97,388 | 106,178 |
| Peru | 3,132,931 | 10,462,090 | 13,595,021 | 11,080,660 | 2,514,361 |
| Uruguay | 90,579 | 201,626 | 292,205 | 190,579 | 101,626 |
| Venezuela | 317,653 | 140,693 | 458,346 | 60,838 | 397,508 |
| Regional | 13,932,105 | 17,927,690 | 31,859,795 | 16,951,706 | 14,908,089 |
| Area total | 51,540,248 | 93,328,032 | 144,868,280 | 85,164,182 | 59,704,098 |
| EAST ASIA AND THE PACIFIC | | | | | |
| Cambodia | 8,466,318 | 13,198,949 | 21,665,267 | 16,360,510 | 5,304,757 |
| China | 3,563,544 | 6,613,517 | 10,177,061 | 8,610,060 | 1,567,001 |
| Indonesia | 400,716 | 14,565,301 | 14,966,017 | 3,353,042 | 11,612,975 |
| Lao People's Democratic Republic | 5,308,474 | 3,640,925 | 8,949,399 | 4,981,295 | 3,968,104 |
| Mongolia | | 670,493 | 670,493 | 506,117 | 164,376 |
| Myanmar | (29,060) | 2,852,956 | 2,823,896 | 1,271,023 | 1,552,873 |
| Pacific Island countries | 970,273 | 1,240,148 | 2,210,421 | 1,084,078 | 1,126,343 |
| Papua New Guinea | 31,904 | 83,242 | 115,146 | 33,497 | 81,649 |
| Philippines | 4,521,512 | 17,268,472 | 21,789,984 | 7,654,774 | 14,135,210 |

STATEMENT VI – 2 (continued)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| Republic of Korea | 26,752 | 0 | 26,752 | 3,321 | 23,431 |
| Thailand | 1,686,005 | 1,007,278 | 2,693,283 | 2,115,638 | 577,645 |
| Viet Nam | 5,286,373 | 15,379,854 | 20,666,227 | 17,449,361 | 3,216,866 |
| Area total | 30,232,811 | 76,521,135 | 106,753,946 | 63,422,716 | 43,331,230 |
| SOUTH ASIA | | | | | |
| Bangladesh | 25,647,563 | 20,585,780 | 46,233,343 | 31,459,883 | 14,773,460 |
| Bhutan | 992,377 | 1,588,508 | 2,580,885 | 1,330,615 | 1,250,270 |
| India | 50,512,389 | 75,040,931 | 125,553,320 | 53,034,405 | 72,518,915 |
| Maldives | 237,750 | 212,677 | 450,427 | 299,346 | 151,081 |
| Nepal | 5,251,519 | 7,635,405 | 12,886,924 | 7,366,655 | 5,520,269 |
| Pakistan | 2,557,636 | 4,245,150 | 6,802,786 | 3,967,317 | 2,835,469 |
| Sri Lanka | 2,445,133 | 4,327,662 | 6,772,795 | 3,154,588 | 3,618,207 |
| Area total | 87,644,367 | 113,636,113 | 201,280,480 | 100,612,809 | 100,667,671 |
| MIDDLE EAST AND NORTH AFRICA | | | | | |
| Algeria | 407,873 | 522,314 | 930,187 | 336,124 | 594,063 |
| Djibouti | 55,705 | 139,988 | 195,693 | 101,624 | 94,069 |
| Egypt | 219,086 | 3,047,696 | 3,266,782 | 1,459,624 | 1,807,158 |
| Iraq | 111,615 | 343,102 | 454,717 | 121,423 | 333,294 |
| Jordan | (1,115) | 1,098,418 | 1,097,303 | 289,547 | 807,756 |
| Lebanon | 277,806 | 1,646,576 | 1,924,384 | 1,377,102 | 547,282 |
| Morocco | (41,020) | 868,462 | 827,442 | 400,726 | 426,716 |
| Oman | 40,715 | | 40,715 | 37,516 | 3,199 |
| Palestinian children and mothers | 185,615 | 7,492,192 | 7,677,807 | 2,971,118 | 4,706,689 |
| Sudan | 4,365,270 | 5,125,301 | 9,490,571 | 6,927,964 | 2,562,607 |
| Syrian Arab Republic | | | | | |
| Tunisia | 329,911 | 149,815 | 479,726 | 460,005 | 19,721 |
| Yemen | 1,370,277 | 29,274 | 1,399,551 | 1,062,212 | 337,339 |
| Regional | 41,913 | | 41,913 | 23,454 | 18,459 |
| Area total | 7,363,653 | 20,463,138 | 27,826,791 | 15,568,439 | 12,258,352 |
| CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES | | | | | |
| Afghanistan | | 2,218,926 | 2,218,926 | 1,971,001 | 247,925 |
| Albania | 651,956 | 1,058,992 | 1,710,948 | 338,680 | 1,372,268 |
| Armenia | | 241,321 | 241,321 | 139,269 | 102,052 |

STATEMENT VI – 2 (concluded)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| Azerbaijan | | 207,961 | 207,961 | 59,919 | 148,042 |
| Croatia | | 6,803 | 6,803 | 6,731 | 72 |
| Federal Republic of Yugoslavia | | 323,102 | 323,102 | 259,644 | 63,458 |
| Georgia | | 401,460 | 401,460 | | 401,460 |
| Kazakstan | | 1,840,192 | 1,840,192 | 556,588 | 1,283,604 |
| Kyrgyzstan | 370,000 | 820,096 | 1,190,096 | 528,334 | 661,762 |
| Romania | 1,242,392 | 2,118,007 | 3,360,399 | 1,722,546 | 1,637,853 |
| Tajikistan | | 1,000,000 | 1,000,000 | 327,008 | 672,992 |
| Turkey | 96,847 | 374,524 | 471,371 | 69,715 | 401,656 |
| Turkmenistan | | 833,533 | 833,533 | 153,511 | 680,022 |
| Uzbekistan | | 4,081,942 | 4,081,942 | 1,849,526 | 2,232,416 |
| Area total | 2,361,195 | 15,526,859 | 17,888,054 | 7,982,472 | 9,905,582 |
| GLOBAL ASSISTANCE | | | | | |
| Regional funds | 9,770,286 | 18,176,103 | 27,946,389 | 14,868,784 | 13,077,605 |
| Programme Funds for the 1990s Goals | 18,834,864 | 48,364,498 | 67,199,362 | 41,131,189 | 26,068,173 |
| International Child Development Centre | 6,381,919 | 815,464 | 7,197,383 | 4,010,722 | 3,186,661 |
| Total global assistance | 34,987,069 | 67,356,065 | 102,343,134 | 60,010,695 | 42,332,439 |
| TOTAL PROGRAMME ASSISTANCE | 302,539,007 | 592,077,279 | 894,616,286 | 490,104,237 | 404,512,049 |

STATEMENT VI – 3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR EMERGENCY RELIEF AND REHABILITATION FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995 |
|---|---|---|---|---|---|
| AFRICA | | | | | |
| Angola | 11,180,913 | 24,801,006 | 35,981,919 | 27,461,154 | 8,520,765 |
| Benin | 11,408 | | 11,408 | | 11,408 |
| Botswana | 60,753 | | 60,753 | 60,753 | |
| Burkina Faso | (10,290) | | (10,290) | (10,319) | 29 |
| Burundi | 141,667 | 10,188,864 | 10,330,531 | 8,059,795 | 2,270,736 |
| Cameroon | 2,205 | | 2,205 | 2,205 | |
| Chad | 6,708 | | 6,708 | 207,696 | (200,988) |
| Côte d'Ivoire | 18,573 | | 18,573 | | 18,573 |
| Eritrea | 3,956,987 | 1,086,123 | 5,043,110 | 4,716,481 | 326,629 |
| Ethiopia | 5,132,538 | 5,330,652 | 10,463,190 | 7,940,300 | 2,522,890 |
| Ghana | 2,162 | | 2,162 | 2,162 | |
| Guinea | 175,979 | | 175,979 | 175,978 | 1 |
| Kenya | 7,049,396 | 9,975,861 | 17,025,257 | 13,185,656 | 3,839,601 |
| Lesotho | 344,592 | (1,925) | 342,667 | 316,077 | 26,590 |
| Liberia | 1,950,387 | 13,080,325 | 15,030,712 | 9,429,551 | 5,601,161 |
| Madagascar | 56,779 | 2,011,639 | 2,068,418 | 1,913,333 | 155,085 |
| Malawi | 899,924 | | 899,924 | 807,053 | 92,871 |
| Mali | 27,454 | | 27,454 | 14,243 | 13,211 |
| Mauritania | 1,134 | | 1,134 | 1,134 | |
| Mozambique | 5,387,419 | 5,307,038 | 10,694,457 | 8,625,842 | 2,068,615 |
| Namibia | 981,878 | (29,857) | 952,021 | 890,850 | 61,171 |
| Niger | (8,461) | (18,477) | (26,938) | (27,640) | 702 |
| Rwanda | 1,350,708 | 87,492,367 | 88,843,075 | 60,618,190 | 28,224,885 |
| Sao Tome and Principe | 6,179 | | 6,179 | 6,179 | |
| Sierra Leone | 1,042,840 | 2,358,806 | 3,401,646 | 1,813,172 | 1,588,474 |
| Somalia | 19,513,991 | 15,065,819 | 34,579,810 | 24,702,871 | 9,876,939 |
| Swaziland | 16,358 | (6,150) | 10,208 | 10,208 | |
| Uganda | 1,624 | | 1,624 | | 1,624 |
| Zaire | 42,583 | 1,629,968 | 1,672,551 | 1,147,558 | 524,993 |
| Zambia | 1,393,530 | 1,168,616 | 2,562,146 | 1,919,115 | 643,031 |
| Zimbabwe | 4,951,564 | 2,029,203 | 6,980,767 | 3,221,552 | 3,759,215 |
| Regional | 161,150 | 295,804 | 456,954 | 420,989 | 35,965 |
| Area total | 65,850,632 | 181,765,682 | 247,616,314 | 177,632,138 | 69,984,176 |

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STATEMENT VI – 3 (continued)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995. |
|---|---|---|---|---|---|
| **THE AMERICAS AND THE CARIBBEAN** | | | | | |
| Bolivia | 4,548 | | 4,548 | 4,547 | 1 |
| Colombia | 4,102 | | 4,102 | 4,102 | |
| El Salvador | 17,983 | | 17,983 | 17,983 | |
| Haiti | 904,246 | 6,848,651 | 7,752,897 | 5,852,013 | 1,900,884 |
| Area total | 930,879 | 6,848,651 | 7,779,530 | 5,878,645 | 1,900,885 |
| **EAST ASIA AND THE PACIFIC** | | | | | |
| Cambodia | 1,112 | | 1,112 | | 1,112 |
| China | 38,915 | | 38,915 | 38,915 | |
| Myanmar | 847 | | 847 | 847 | |
| Philippines | 56,762 | (5,304) | 51,458 | 49,877 | 1,581 |
| Democratic Peoples's Republic of Korea | | 1,046,961 | 1,046,961 | 233,764 | 813,197 |
| Thailand | 561 | | 561 | | 561 |
| Area total | 98,197 | 1,041,657 | 1,139,854 | 323,403 | 816,451 |
| **SOUTH ASIA** | | | | | |
| Bangladesh | 1,319,722 | | 1,319,722 | 1,243,168 | 76,554 |
| India | 559,974 | (5,241) | 554,733 | 399,352 | 155,381 |
| Nepal | 7,162 | 3,439 | 10,601 | 15,955 | (5,354) |
| Pakistan | 32,380 | | 32,380 | 4,753 | 27,627 |
| Sri Lanka | 255,811 | (149) | 255,662 | 241,335 | 14,327 |
| Area total | 2,175,049 | (1,951) | 2,173,098 | 1,904,563 | 268,535 |
| **MIDDLE EAST AND NORTH AFRICA** | | | | | |
| Djibouti | 28,925 | | 28,925 | 28,594 | 331 |
| Iran (Islamic Republic of) | 116,997 | | 116,997 | 112,600 | 4,397 |
| Iraq | 23,738,495 | 44,727,242 | 68,465,737 | 51,024,843 | 17,440,894 |
| Jordan | 315,672 | | 315,672 | 298,721 | 16,951 |
| Kuwait | 102,146 | | 102,146 | | 102,146 |
| Lebanon | 849,401 | (3,411) | 845,990 | 822,554 | 23,436 |
| Sudan | 17,949,564 | 53,265,025 | 71,214,589 | 54,565,017 | 16,649,572 |
| Yemen | 6,291 | 2,493,463 | 2,499,754 | 1,476,569 | 1,023,185 |
| Area total | 43,107,491 | 100,482,319 | 143,589,810 | 108,328,898 | 35,260,912 |

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STATEMENT VI – 3 (concluded)

| Area and country assistance | Approved programmes unspent balances as at 1 January 1994 | New programmes and cancellations | Total programmes | Total expenditures | Approved programmes unspent balances as at 31 December 1995. |
|---|---|---|---|---|---|
| CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES | | | | | |
| Afghanistan | 3,234,208 | 6,749,424 | 9,983,632 | 7,944,478 | 2,039,154 |
| Albania | (9,624) | | (9,624) | (10,221) | 597 |
| Armenia | 653,995 | 4,240,272 | 4,894,267 | 3,756,802 | 1,137,465 |
| Azerbaijan | 526,181 | 5,901,696 | 6,427,877 | 5,251,592 | 1,176,285 |
| Bulgaria | 548 | | 548 | | 548 |
| Belarus | 36,072 | 391,000 | 427,072 | 364,645 | 62,427 |
| Bosnia and Herzegovina | | 11,389,013 | 11,389,013 | 4,108,814 | 7,280,199 |
| Croatia | | 4,646,577 | 4,646,577 | 2,246,446 | 2,400,131 |
| Federal Republic of Yugoslavia | | 4,679,819 | 4,679,819 | 2,574,190 | 2,105,629 |
| Georgia | 589,901 | 4,159,248 | 4,749,149 | 4,036,079 | 713,070 |
| Kazakstan | | 812,078 | 812,078 | 318,484 | 493,594 |
| Kyrgyzstan | | 440,252 | 440,252 | 373,667 | 66,585 |
| Latvia | | 49,176 | 49,176 | 32,629 | 16,547 |
| Republic of Moldova | | 989,205 | 989,205 | 870,270 | 118,935 |
| Romania | 338,020 | 384 | 338,404 | 305,329 | 33,075 |
| Russian Federation | | 1,975,374 | 1,975,374 | 1,842,489 | 132,885 |
| Tajikistan | 1,055,030 | 3,761,955 | 4,816,985 | 3,831,304 | 985,681 |
| The former Yugoslav Republic of Macedonia | | 1,955,942 | 1,955,942 | 597,542 | 1,358,400 |
| Turkey | 23,518 | | 23,518 | 14,947 | 8,571 |
| Turkmenistan | | 300,000 | 300,000 | | 300,000 |
| Ukraine | 257,939 | 2,371,238 | 2,629,177 | 1,975,276 | 653,901 |
| Union of Soviet Socialist Republics (former) | 1,847,302 | (119,723) | 1,727,579 | 1,699,480 | 28,099 |
| Uzbekistan | | 300,000 | 300,000 | | 300,000 |
| Yugoslavia (former) | 15,663,248 | 18,455,301 | 34,118,549 | 30,979,871 | 3,138,678 |
| Yugoslavia (former) (new area programme from 1994) | | 843,431 | 843,431 | 783,874 | 59,557 |
| Regional | | 200,000 | 200,000 | 122,706 | 77,294 |
| Area total | 24,216,338 | 74,491,662 | 98,708,000 | 74,020,693 | 24,687,307 |
| GLOBAL ASSISTANCE | | | | | |
| Programme Funds for the 1990s Goals | 26,399 | 4,111 | 30,510 | 15,372 | 15,138 |
| Total global assistance | 26,399 | 4,111 | 30,510 | 15,372 | 15,138 |
| TOTAL PROGRAMME ASSISTANCE | 136,404,985 | 364,632,131 | 501,037,116 | 368,103,712 | 132,933,404 |

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## STATEMENT VII

## STATEMENT OF APPROPRIATIONS FOR THE 1994–1995 BIENNIUM AS AT 31 DECEMBER 1995

(Thousands of United States dollars)

| | Appropriations | | | Expenditures a/ | | | |
|---|---|---|---|---|---|---|---|
| | Original | Transfers b/ | Revised | Programme support services | Administrative Services | Total | Unspent (overspent) |
| **Budget categories** | | | | | | | |
| Category 1 – Staff costs | | | | | | | |
| International staff costs | 141,159 | (4,564) | 136,595 | 73,402 | 67,485 | 140,887 | (4,292) |
| Local staff costs | 114,408 | 5,041 | 119,449 | 58,225 | 53,530 | 111,755 | 7,694 |
| Category 2 – General operating costs | | | | | | | |
| Headquarters | 88,917 | 1,636 | 90,553 | 43,880 | 40,342 | 84,222 | 6,331 |
| Field | 75,806 | (2,539) | 73,267 | 32,098 | 29,511 | 61,609 | 11,658 |
| Category 3 – Packing and assembly costs | 11,073 | 426 | 11,499 | 11,160 | | 11,160 | 339 |
| Total all categories | 431,363 | | 431,363 | 218,765 | 190,868 | 409,633 | 21,730 |

a/ Expenditures were incurred as follows:

| | | 1995 | 1994 | Total |
|---|---|---|---|---|
| Programme support services | | 114,481 | 104,284 | 218,765 |
| Administrative services | (statement I) | 99,457 | 91,411 | 190,868 |
| Total | | 213,938 | 195,695 | 409,633 |
| Programme support services | | 114,481 | 104,284 | 218,765 |
| Less: Recovery from packing and assembly activities | | 5,716 | 5,184 | 10,900 |
| Net programme support services | (statement I) | 108,765 | 99,100 | 207,865 |

b/ Transfers between categories are within the authority of the Executive Director.

NOTE: Estimated income to the budget, as per UNICEF Executive Board decision 1993/20, resolution 4 (E/ICEF/1993/14), $ 26.0 million; actual, 1994–1995, $28.6 million.

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STATEMENT VIII

CAPITAL ASSETS FUND: STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1995

(United States dollars)

| | 31 December 1995 | 1994-1995 Additions | 1994-1995 Disposals | 31 December 1993 |
|---|---|---|---|---|
| ASSETS | | | | |
| Cash holdings | 15,002,620 | | | 18,009,158 |
| Office buildings | | | | |
| Accra, Ghana | 822,329 | 7,910 | | 814,419 |
| Bamako, Mali | 1,175,000 | 127,053 | | 1,047,947 |
| Bissau, Guinea-Bissau | 646,898 | 646,898 | | |
| Dar es Salaam, United Republic of Tanzania | 573,418 | | | 573,418 |
| Harare, Zimbabwe | 394,847 | | | 394,847 |
| Lusaka, Zambia | 780,000 | 780,000 | | |
| Male, Maldives | 320,089 | 320,089 | | |
| New Delhi, India | 1,812,848 | | | 1,812,848 |
| Niamey, Niger | 639,460 | 245,448 | | 394,012 |
| Port-au-Prince, Haiti | 186,037 | | | 186,037 |
| Praia, Cape Verde | 517,460 | 517,460 | | |
| Sana'a, Yemen | 268,277 | | | 268,276 |
| Santa Fe de Bogota, Colombia | 1,658,466 | | | 1,658,466 |
| Santiago, Chile | 32,143 | | | 32,143 |
| Sao Tome and Principe | 419,313 | 419,313 | | |
| Windhoek, Namibia | 1,361 | 1,361 | | |
| Subtotal | 10,247,945 a/ | 3,065,532 | | 7,182,413 |
| UNICEF housing | | | | |
| Brasilia, Brazil | 146,477 | | | 146,477 |
| Burundi, Bujumbura | 240,000 | | | 240,000 |
| Harare, Zimbabwe | 212,106 | | | 212,106 |
| Juba, Sudan | 21,618 | | | 21,618 |
| Kampala, Uganda | 250,000 | | | 250,000 |
| Lagos, Nigeria | 65,206 | | | 65,206 |
| Maputo, Mozambique | 12,078 | | | 12,078 |
| Windhoek, Namibia | 374,099 | | | 374,099 |
| Subtotal | 1,321,584 | | | 1,321,584 |
| TOTAL ASSETS | 26,572,149 | 3,065,532 | | 26,513,155 |
| FUND BALANCE | | | | |
| Balance brought forward | 26,513,155 | | | 26,476,139 |
| Current period income | 58,994 | | | 37,016 |
| TOTAL FUND BALANCE | 26,572,149 | | | 26,513,155 |

a/ This does not include the amount of $2,575,720 billed by the United Nations Development Programme (UNDP) to UNICEF in dispute.

## Notes to the financial statements

### Note 1: Statement of the objectives and activities of UNICEF

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. The organization mobilizes political will and material resources to help countries, particularly developing countries, ensure a "first call for children" and build their capacity to form appropriate policies and deliver services for children and their families.

### Note 2: Summary of significant accounting policies

2. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF. By its decision 1987/13 (E/ICEF/1987/11), taken at its 1987 regular session, the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. In line with the goal of achieving harmonization of the presentation of the accounts by the agencies in the United Nations system, statements I, II, III and VII are now shown in line with the formats agreed upon by ACC. The amounts on relevant statements and schedules for the biennium ended 31 December 1993 have been regrouped to conform with the new formats.

#### Accounting period

4. By its decision 1987/2 (E/ICEF/1987/11), taken at its 1987 regular session, the Executive Board decided that effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

#### Unit of account

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange.

#### Translation of currencies

6. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

8. Income consists of general resources, supplementary funds and emergency relief and rehabilitation. General resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, NGOs, the net income from Greeting Card and related Operations (GCO), unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and United Nations agencies for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.

9. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance".

10. Contributions income received from National Committees for UNICEF and NGOs is accounted for on a cash basis of accounting, with the exception of contributions for supplementary funds and for emergency relief and rehabilitation, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

11. All other income received by UNICEF is classified as miscellaneous income and is credited as general resources.

12. The statement of income and expenditure does not include funds received and expenditures made from special accounts. Those transactions which do not require commitments by the Executive Board are maintained as special accounts.

13. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

Expenditure

14. All expenditure of UNICEF is accounted for on an accrual basis, except for that relating to staff entitlements, which is accounted for on the basis of cash disbursements only.

15. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.

16. No provision is made for staff entitlements for repatriation, etc., that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Assets

17. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

18. All outstanding pledges for contributions are recorded as receivables (see para. 9 above).

19. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989. Future acquisitions of UNICEF capital assets will be included in the capital asset fund (see para. 24 below).

20. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies.

21. The GCO inventory of raw materials, products in process and finished goods are valued at standard cost.

22. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Liabilities and reserves

23. The liabilities of UNICEF include contributions received in advance, special accounts, unliquidated obligations, other accounts payable, credit balances and accrued expenses.

24. By its decision 1990/26 (E/ICEF/1990/13) taken in its 1990 regular session, the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of GCO accounts

25. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of GCO. The principles of consolidation reflect the accounting policies outlined below:

(a) The reporting period and accounts of GCO are maintained on a fiscal year basis, ending 30 April. However, for consolidation purposes only, the UNICEF financial statements include the GCO accounts on a calendar year basis, as at 31 December, based on the trial balance of the GCO accounts;

(b) The financial effect of consolidating the GCO accounts on a calendar basis is reflected, most notably, in the receivables and earnings of GCO. Inter-office transactions between UNICEF and GCO are eliminated for consolidation purposes.

Note 3: Income

26. Total income from contributions for the biennium ended 31 December 1995 was $1,679,616,000, an increase of $89,286,000 compared to the biennium ended 31 December 1993. Contributions for the biennium ended 31 December 1995 consisted of $743,366,000 for general resources, $562,460,000 for supplementary funds and $373,790,000 for emergency relief and rehabilitation.

27. Net income from GCO for the biennium ended 31 December 1995 was $245,408,000:

| | 1994 | 1995 | Total |
|---|---|---|---|
| | (In thousands of United States dollars) | | |
| Income: | | | |
| Gross proceeds from sales | 152 081 | 151 395 | 303 476 |
| Private sector fund-raising | 46 699 | 72 900 | 119 599 |
| Other income | 11 108 | 13 807 | 24 915 |
| Total | 209 888 | 238 103 | 447 990 |
| Expenditures | 96 521 | 106 061 | 202 582 |
| Net income | 113 367 | 132 041 | 245 408 |

28. Income from miscellaneous sources for the biennium ended 31 December 1995 was $76,712,553 (schedule 2). The major items are $41,414,429 in interest on funds held in interest-bearing deposits and in current accounts with banks and $3,951,897 in income from packing and assembly activities.

29. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net increase of $14,751,000 in the accounting value of these assets and liabilities during the biennium ended 31 December 1995, composed, for the most part, of the following:

| | (In thousand in United States dollars) |
|---|---|
| (a) Revaluation of the call and investment accounts | 5 063 |
| (b) Revaluation of contributions receivables | 8 978 |

Note 4: Donations-in-kind

30. Donations-in-kind valued by donors and accepted by the Executive Director at $51,000,000 were delivered by UNICEF to projects during the biennium 1994-1995. These are recorded as memorandum entries in the books of accounts and are not part of UNICEF income.

Note 5: Expenditures

31. Total expenditures for the biennium 1994-1995 amounted to $2,002,790,000, which is $96,937,000 higher than the total expenditures of the preceding biennium. Expenditures for programme cooperation during the present biennium totalled $1,811,922,000, or $78,972,000 higher than that for the biennium 1992-1993.

32. Expenditures for administrative services in 1994-1995 were $190,868,000. In the biennium 1992-1993, the comparative amount was $172,903,000.

Note 6: Write-offs

33. The amount of $19,099,000 shown on statement I includes the write-off and adjustment of pledges for the biennium ended 31 December 1995 totalling $18,033,000. Adjustments for write-offs of other assets and losses amounted to $1,066,000. The write-off and adjustment of pledges consist of:

| | General resources | Supplementary funds | Emergency relief and rehabilitation | Total |
|---|---|---|---|---|
| Balance of supplementary funds cancelled by donors | - | 3 306 987 | - | 3 306 987 |
| Balance of supplementary funds cancelled on completion of projects | - | 1 487 732 | 4 500 252 | 5 987 984 |
| Unpaid pledges | 8 738 222 | - | - | 8 738 222 |
| Total write-off and adjustments | 8 738 222 | 4 794 719 | 4 500 252 | 18 033 193 |

Note 7: Assets

34. As of 31 December 1995, cash totalled $423,893,000 (statement II). Included in this amount are $97,732,000 held on behalf of donors, mainly for the procurement of goods and services on a reimbursable basis. Cash details are given in schedule 3.

35. Contributions receivable for current and prior years totalled $195,234,954 as of 31 December 1995. Included in contributions receivable are $137,167,003 for supplementary funds and $51,720,009 for emergency relief and rehabilitation, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors. Details and ageing are given in schedules 4 and 5, respectively.

36. Contributions pledged and received in advance totalled $5,528,107 as at 31 December 1995. These contributions will be recorded as income in following years in accordance with the conditions specified in the relevant pledge. Details are given in schedule 8.

37. The aggregate of accounts receivable, advances and deposits as at 31 December 1995 totalled $159,470,994, including the accounts of GCO, which total $115,881,465. Details are given in schedule 6.

38. The aggregate value of inventory as at 31 December 1995 totalled $46,042,449, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and GCO stock. Details are given in schedule 7.

39. Capital assets reflected in the financial statements of 31 December 1995 consist of office buildings and staff housing presented at their acquisition cost of $11,569,529, as well as GCO machinery and equipment that is depreciated over the estimated useful life of these assets. The depreciated value of the GCO capital assets is $1,342,625. Details of UNICEF capital assets, except GCO, are given in statement VIII.

40. The value of non-expendable property as at 31 December 1995 totalled $42,156,532. This represents the non-expendable property of all except two UNICEF offices. Computer equipment acquired in 1994-1995 has been charged against the administrative budget, a procedure consistently applied since 1986, and is not reflected in the statements.

41. As at 31 December 1995, the organization's call accounts and time deposits were valued at $385,043,754. The application of the United Nations rates of exchange as of 1 January 1996 will result in a foreign exchange loss of $207,352 and decrease the value of the call accounts and time deposits to $384,836,402.

Note 8: Reserves

42. In 1950, the Executive Board authorized the establishment of a reserve for insurance of $200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. Up to 1992, the reserve was restored to its authorized limit by a transfer from income. The movements in the reserve for the biennium 1994-1995 are given below:

| | (In United States dollars) |
|---|---|
| Balance, 1 January 1994 | 200,000 |
| Charges against the reserve in 1994-1995 | ( 95,990) |
| Balance, 31 December 1995 | 104,010 |

43. In 1987, UNICEF established a reserve of $100,000 to self-insure for property losses. This reserve was funded equally from the biennium 1987-1988 and the biennium 1988-1989. Up to 1992, the reserve was restored to its original amount by a transfer from income. The movements in the reserve for the biennium are given below:

(In United States dollars)

| | |
|---|---|
| Balance, 1 January 1994 | 28,274 |
| Charges against the reserve in 1994-1995 | ( 1,875) |
| Balance, 31 December 1995 | 26,399 |

44. The procedure of replenishing the reserve accounts from income was discontinued in 1993.

45. In its resolution 41/209 of 11 December 1986, the General Assembly approved the arrangements proposed by the Secretary-General in his report on health insurance coverage for locally-recruited staff in the General Service and related categories at designated duty stations. The plan designated as the Medical Insurance Plan replaced the Medical Expense Assistance Plan. In UNICEF, the movements in the account for the biennium 1994-1995 are given below:

(In United States dollars)

| | |
|---|---|
| Balance, 1 January 1994 | 7 469 418 |
| Contributions to the plan, 1994-1995 | 9 609 781 |
| Total | 17 079 199 |
| Charges against the plan, 1994-1995 | 6 206 884 |
| Balance, 31 December 1995 | 10 872 315 |

Note 9: Contingent liability - staff benefits

46. Staff members' accumulated annual leave as at 31 December 1995 has an estimated value of $15,201,187. There is no provision in the accounts in respect of this amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

SCHEDULES TO THE FINANCIAL STATEMENTS

SCHEDULE 1

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNIUM ENDED 31 DECEMBER 1995
(United States dollars)

| Donor | General resources | | | Supplementary funds | | | Emergency relief and rehabilitation | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | |
| GOVERNMENTS | | | | | | | | | | |
| Afghanistan | 70,377 | | 70,377 | | | | | | | 70,377 |
| Algeria | 50,000 | | 50,000 | | | | | | | 50,000 |
| Andorra | 2,000 | | 2,000 | | | | | 89,378 | 89,378 | 91,378 |
| Antigua and Barbuda | 500 | | 500 | | | | | | | 500 |
| Argentina | | | | 115,598 | 2,923,375 | 3,038,973 | | | | 3,038,973 |
| Australia | 7,089,046 | 14,448 | 7,103,494 | 21,198,963 | 9,237,338 | 30,436,301 | 1,743,236 | 5,832,586 | 7,575,822 | 45,115,617 |
| Austria | 3,802,971 | 449,493 | 4,252,464 | 1,709,402 | 1,347,256 | 3,056,658 | 49,770 | 788,292 | 838,062 | 8,147,184 |
| Bangladesh | 42,421 | 819 | 43,240 | | | | | | | 43,240 |
| Barbados | 4,000 | 173 | 4,173 | | | | | | | 4,173 |
| Belgium | 4,328,070 | 1,850,462 | 6,178,532 | 1,434,124 | 1,121,325 | 2,555,449 | 3,991,911 | 2,039,785 | 6,031,696 | 14,765,677 |
| Benin | 6,335 | | 6,335 | 1,146,459 | | 1,146,459 | | 1,894 | 1,894 | 1,154,688 |
| Bhutan | 13,600 | | 13,600 | | | | | | | 13,600 |
| Bolivia | 70,000 | | 70,000 | 53,862 | | 53,862 | | | | 123,862 |
| Botswana | 16,957 | | 16,957 | | | | | | | 16,957 |
| Brazil | 600,000 | | 600,000 | | 19,579,289 | 19,579,289 | | | | 20,179,289 |
| British Virgin Islands | 19,217 | | 19,217 | | | | | | | 19,217 |
| Burkina Faso | 3,606 | 2,149 | 5,755 | 4,113,000 | | 4,113,000 | | 13,423 | 13,423 | 4,132,178 |
| Burundi | 3,704 | | 3,704 | | | | | | | 3,704 |
| Cambodia | | 20 | 20 | | | | | | | 20 |
| Canada | 23,407,985 | 4,419 | 23,412,404 | 44,651,668 | 9,695,446 | 54,347,114 | 21,054,806 | 698,627 | 21,753,433 | 99,512,951 |
| Cape Verde | 4,024 | | 4,024 | 3,974 | | 3,974 | | | | 7,998 |
| Central African Republic | | | | 286,490 | | 286,490 | | | | 286,490 |
| Chad | | | | 1,500,000 | | 1,500,000 | | | | 1,500,000 |
| Chile | 152,000 | 240 | 152,240 | | 2,597 | 2,597 | | | | 154,837 |
| China | 2,050,000 | 3,734 | 2,053,734 | | 1,610 | 1,610 | | | | 2,055,344 |
| Colombia | 900,000 | 2,746 | 902,746 | | | | | 34,794 | 34,794 | 937,540 |
| Comoros | 199 | | 199 | | | | | | | 199 |
| Costa Rica | 27,751 | 568 | 28,319 | | | | | | | 28,319 |
| Cote D'Ivoire | | 323 | 323 | | | | | 65,244 | 65,244 | 65,567 |
| Cuba | 53,723 | | 53,723 | | | | | | | 53,723 |
| Cyprus | 1,000 | 2,371 | 3,371 | | 8,679 | 8,679 | | 10,000 | 10,000 | 22,050 |
| Czechoslovakia a/ | 146,017 | | 146,017 | | | | | | | 146,017 |
| Democratic People's Republic of Korea | 76,376 | | 76,376 | | | | | | | 76,376 |
| Denmark | 58,063,552 | | 58,063,552 | 10,501,001 | 315,058 | 10,816,059 | 12,630,702 | | 12,630,702 | 81,510,313 |
| Djibouti | 2,000 | | 2,000 | | | | | | | 2,000 |
| Dominica | 1,239 | | 1,239 | | | | | | | 1,239 |
| Dominican Republic | 6,667 | 56 | 6,723 | | | | | | | 6,723 |
| Ecuador | 52,753 | | 52,753 | | 110,426 | 110,426 | | | | 163,179 |
| Egypt | 58,982 | 327 | 59,309 | 255,000 | | 255,000 | | | | 314,309 |
| El Salvador | 50,000 | | 50,000 | | | | | | | 50,000 |
| Ethiopia | 87,487 | | 87,487 | | | | | | | 87,487 |
| Federal Republic of Yugoslavia | | | | | | | | 16,259 | 16,259 | 16,259 |
| Fiji | 6,809 | | 6,809 | | | | | | | 6,809 |
| Finland | 20,563,759 | 21,688 | 20,585,447 | 117,096 | 2,556,694 | 2,673,790 | 5,129,000 | 646,908 | 5,775,908 | 29,035,145 |
| France | 11,267,347 | 6,105 | 11,273,452 | 369,705 | 5,585,041 | 5,954,746 | 1,215,094 | 5,561,462 | 6,776,556 | 24,004,754 |
| Gabon | | | | 163,934 | | 163,934 | | | | 163,934 |
| Germany | 6,474,820 | 11,673,325 | 18,148,145 | 391,273 | 19,152,528 | 19,543,801 | 3,341,564 | 22,599,271 | 25,940,835 | 63,632,781 |
| Ghana | 5,000 | | 5,000 | | | | | | | 5,000 |
| Greece | 400,000 | 472 | 400,472 | 21,926 | 102,885 | 124,811 | | 507,095 | 507,095 | 1,032,378 |
| Guatemala | | | | 1,391,265 | | 1,391,265 | | | | 1,391,265 |

.../

SCHEDULE 1 (continued)

| Donor | General resources | | | Supplementary funds | | | Emergency relief and rehabilitation | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | |
| Guinea-Bissau | | | | | 6,232 | 6,232 | | | | 6,232 |
| Guyana | 2,305 | 184 | 2,489 | | | | | | | 2,489 |
| Holy See | 5,000 | | 5,000 | | 2,135 | 2,135 | | | | 7,135 |
| Honduras | 35,614 | | 35,614 | 153,000 | | 153,000 | | | | 188,614 |
| Hong Kong | 29,211 | | 29,211 | | 2,805,394 | 2,805,394 | | 609,480 | 609,480 | 3,444,085 |
| Hungary | 43,564 | | 43,564 | | | | | 41,316 | 41,316 | 84,880 |
| Iceland | 294,200 | | 294,200 | | | | | | | 294,200 |
| India | 1,813,918 | 2,430 | 1,816,348 | | | | | | | 1,816,348 |
| Indonesia | 630,000 | 3,471 | 633,471 | | 5,652 | 5,652 | 2,258,065 | | 2,258,065 | 633,471 |
| Iraq | 290,323 | | 290,323 | | | | 1,156,101 | 2,293 | 1,158,394 | 2,554,040 |
| Ireland | 2,656,360 | 453,350 | 3,109,710 | 1,223,009 | | 1,223,009 | | 32,150 | 32,150 | 5,491,113 |
| Israel | 110,432 | | 110,432 | | | | | 4,827,989 | 27,423,241 | 142,582 |
| Italy | 30,776,791 | 10,811,808 | 41,588,599 | 13,868,364 | 2,168,633 | 16,034,997 | 22,595,252 | | | 85,046,837 |
| Italy (expanded programme on immunization) (EPI) | | | | 2,809,240 | | 2,809,240 | | | | 2,809,240 |
| Jamaica | 1,030 | | 1,030 | | 43,492 | 43,492 | | | | 44,522 |
| Japan | 57,860,000 | 1,784,648 | 59,644,648 | 8,480,000 | 12,563,363 | 21,043,363 | 7,699,592 | 5,116,998 | 12,816,590 | 93,504,601 |
| Jordan | 42,556 | | 42,556 | | 10,000 | 10,000 | | | | 52,556 |
| Kenya | | 199 | 199 | | 43,610 | 43,610 | | | | 43,809 |
| Kuwait | 400,000 | 6,107 | 406,107 | | | | | | | 406,107 |
| Lao People's Democratic Republic | 10,000 | 20 | 10,020 | | | | | | | 10,020 |
| Lebanon | 10,000 | | 10,000 | | 11,640 | 11,640 | | | | 21,640 |
| Lesotho | 4,352 | | 4,352 | | | | | | | 4,352 |
| Libyan Arab Jamahiriya | | 948 | 948 | | | | | | | 948 |
| Liechtenstein | | | | | | | 37,593 | | 37,593 | 37,593 |
| Luxembourg | 402,670 | 2,182 | 404,852 | 28,409 | 511,670 | 540,079 | 775,512 | 14,205 | 789,717 | 1,734,648 |
| Madagascar | 1,770 | | 1,770 | 350,000 | 18,121 | 368,121 | | | | 369,891 |
| Malawi | 3,169 | 459 | 3,628 | | 132,802 | 132,802 | | | | 136,430 |
| Malaysia | 168,000 | 312 | 168,312 | | | | | | | 168,312 |
| Maldives | 10,167 | 12 | 10,179 | | | | | 11,364 | 11,364 | 10,179 |
| Mali | 642 | | 642 | 6,667 | 7,575 | 14,242 | | | | 26,248 |
| Malta | 8,458 | | 8,458 | | | | | | | 8,458 |
| Mauritania | 3,788 | | 3,788 | 219,476 | | 219,476 | | | | 223,264 |
| Mauritius | 13,188 | 300 | 13,488 | | 1,156 | 1,156 | | 2,650 | 2,650 | 17,294 |
| Mexico | 404,376 | 280 | 404,656 | 96,774 | 896,972 | 993,746 | | 17,453 | 17,453 | 1,415,855 |
| Monaco | 33,873 | | 33,873 | | | | | | | 33,873 |
| Mongolia | 29,580 | | 29,580 | | | | | | | 29,580 |
| Morocco | 147,000 | | 147,000 | | | | | | | 147,000 |
| Myanmar | 583,649 | | 583,649 | | | | | | | 583,649 |
| Namibia | 4,000 | | 4,000 | | | | | | | 4,000 |
| Nepal | 7,000 | | 7,000 | | | | | | | 7,000 |
| Netherlands | 49,474,160 | 1,070,779 | 50,544,939 | 35,288,865 | 32,227,473 | 67,516,338 | 56,048,520 | 15,694,899 | 71,743,419 | 189,804,696 |
| New Zealand | 1,076,923 | | 1,076,923 | 85,227 | 178,659 | 263,886 | 325,490 | 1,376 | 326,866 | 1,667,675 |
| Nicaragua | 4,909 | | 4,909 | | | | | | | 4,909 |
| Niger | | 525 | 525 | | | | | | | 525 |
| Nigeria | 26,899 | 240 | 27,139 | 16,626 | 2,222 | 18,848 | | | | 45,987 |
| Norway | 75,716,029 | 1,202 | 75,717,231 | 15,260,984 | 22,217 | 15,283,201 | 9,186,231 | 46,506 | 9,232,737 | 100,233,169 |
| Oman | 50,000 | 13,041 | 63,041 | | | | | | | 63,041 |
| Pakistan | 162,174 | 247 | 162,421 | | | | 100,000 | | 100,000 | 262,421 |
| Panama | 25,000 | | 25,000 | | | | | | | 25,000 |
| Peru | | | | 8,880,918 | 221,956 | 9,102,874 | | | | 9,102,874 |
| Philippines | 394,832 | 989 | 395,821 | | 90,932 | 90,932 | | | | 486,753 |
| Poland | 74,106 | | 74,106 | | | | | 4,120 | 4,120 | 78,226 |
| Portugal | 40,000 | 245 | 40,245 | | 18,125 | 18,125 | 21,484 | 337,858 | 359,342 | 417,712 |
| Republic of Korea | 1,800,000 | 4,753 | 1,804,753 | | 1,066,765 | 1,066,765 | | 100,000 | 100,000 | 2,971,518 |
| Romania | 6,639 | | 6,639 | | 1,000 | 1,000 | | | | 7,639 |
| Russian Federation | 500,000 | | 500,000 | | | | | | | 500,000 |

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SCHEDULE 1 (continued)

| Donor | General resources | | | Supplementary funds | | | Emergency relief and rehabilitation | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | |
| Saint Lucia | 5,172 | | 5,172 | | | | | | | 5,172 |
| Saint Vincent and the Grenadines | 1,500 | | 1,500 | | | | | | | 1,500 |
| San Marino | 6,132 | | 6,132 | | | | | 12,614 | 12,614 | 18,746 |
| Saudi Arabia | 2,000,000 | 203,016 | 2,203,016 | | | | | | | 2,203,016 |
| Senegal | | | | | 257,000 | 257,000 | | | | 257,000 |
| Sierra Leone | 163 | | 163 | | | | | | | 163 |
| Singapore | 20,000 | | 20,000 | | 66,940 | 66,940 | | 28,203 | 28,203 | 115,143 |
| Slovakia | | | | | | | | 4,216 | 4,216 | 4,216 |
| South Africa | 46,547 | 14 | 46,561 | | | | | | | 46,561 |
| Spain | 4,335,197 | | 4,335,197 | 437,956 | 20,417,748 | 20,855,704 | | 6,325,559 | 6,325,559 | 31,516,460 |
| Sri Lanka | 51,981 | 6,562 | 58,523 | 1,051,257 | | 1,051,257 | | | | 1,109,780 |
| Sudan | | | | 247,997 | | 247,997 | | | | 247,997 |
| Swaziland | 4,622 | | 4,622 | | | | | | | 4,622 |
| Sweden | 68,250,178 | | 68,250,178 | 106,371,649 | 1,120,781 | 107,492,430 | 28,484,966 | 480,333 | 28,975,319 | 224,747,928 |
| Switzerland | 26,506,452 | 983,848 | 27,490,300 | 6,987,674 | 7,768,681 | 14,756,355 | 3,269,436 | 2,421,351 | 5,710,787 | 47,937,442 |
| Thailand | 275,959 | 22,602 | 298,561 | | 4,320 | 4,320 | | | | 302,881 |
| Togo | 3,810 | | 3,810 | | 7,235 | 7,235 | | | | 11,045 |
| Trinidad and Tobago | 1,000 | | 1,000 | | | | | | | 1,000 |
| Tunisia | 35,750 | | 35,750 | | | | | | | 35,750 |
| Turkey | 225,000 | | 225,000 | | 900 | 900 | 50,000 | 6,100 | 56,100 | 282,000 |
| Uganda | 1,855 | 258 | 2,113 | | 5,654 | 5,654 | | | | 7,767 |
| United Arab Emirates | 375,000 | 5,216 | 380,216 | | | | | | | 380,216 |
| United Kingdom of Great Britain and Northern Ireland | 26,670,358 | 672 | 26,671,030 | 10,679,210 | 7,732,363 | 18,411,573 | 23,027,756 | 12,145,406 | 35,173,164 | 80,255,767 |
| United Republic of Tanzania | 2,383 | 58 | 2,441 | | | | | | | 2,441 |
| United States of America | 200,000,000 | 109,795 | 200,109,795 | 39,648,138 | 16,071,315 | 55,719,453 | 24,765,505 | 9,064,328 | 33,829,833 | 289,659,081 |
| Uruguay | | 1,252 | 1,252 | | | | | | | 1,252 |
| Venezuela | 160,615 | | 160,615 | | 70,793 | 70,793 | | | | 251,408 |
| Viet Nam | 22,734 | 1,403 | 24,137 | | | | | | | 24,137 |
| Yemen | 16,730 | | 16,730 | | 30,500 | 30,500 | | | | 47,230 |
| Yugoslavia (former) | | 100 | 100 | | | | | 3,060 | 3,060 | 3,160 |
| Zaire | | | | 470,432 | | 470,432 | | | | 470,432 |
| Zambia | 1,160 | | 1,160 | | | | | | | 1,160 |
| Zimbabwe | 10,178 | 650 | 10,828 | | | | | | | 10,828 |
| Subtotal Governments | 715,251,428 | 29,526,117 | 744,778,545 | 342,064,612 | 176,351,573 | 520,416,185 | 228,977,606 | 96,266,667 | 325,244,475 | 1,590,440,205 |
| INTERGOVERNMENTAL AGENCIES | | | | | | | | | | |
| European Union | | | | 3,156,753 | | 3,156,753 | 25,273,150 | | 25,273,150 | 28,429,903 |
| OPEC Fund | | | | 250,000 | | 250,000 | | | | 250,000 |
| Subtotal intergovernmental agencies | | | | 3,406,753 | | 3,406,753 | 25,273,150 | | 25,273,150 | 28,679,903 |
| TOTAL CURRENT BIENNIUM of Governments and inter-governmental agencies | 715,251,428 | 29,526,117 | 744,778,545 | 345,471,365 | 176,351,573 | 523,622,938 | 254,250,756 | 96,266,667 | 350,517,625 | 1,619,120,108 |
| Income adjustments to prior periods | (24,194) | | (24,194) | (1,034,809) | | (1,034,809) | (555,948) | | (555,948) | (1,614,951) |
| TOTAL GOVERNMENTS AND INTER-GOVERNMENTAL AGENCIES | 715,227,234 | 29,526,117 | 744,755,351 | 344,436,556 | 176,351,573 | 522,788,129 | 253,694,810 | 96,266,667 | 349,961,677 | 1,617,505,157 |
| NON-GOVERNMENTAL ORGANIZATIONS | | | | | | | | | | |
| Bernard Van Leer Foundation | | | | | 798,701 | 798,701 | | | | 798,701 |
| Canadian Public Health Association | | | | | 689,306 | 689,306 | | | | 689,306 |
| International Development Research Centre | | | | | 8,428,323 | 8,428,323 | | | | 8,428,323 |

SCHEDULE 1 (concluded)

| Donor | General resources | | | Supplementary funds | | | Emergency relief and rehabilitation | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | |
| Nippon Foundation | | | | | 4,615,000 | 4,615,000 | | | | 4,615,000 |
| Redd Barna | | | | | 68,925 | 68,925 | | | | 68,925 |
| Rotary International | | | | | 17,828,528 | 17,828,528 | | 384 | 384 | 17,828,912 |
| Tetsuko Kuroyanagi | | | | | 3,000,000 | 3,000,000 | | 2,318,182 | 2,318,182 | 5,318,182 |
| UN Women's Guild | | | | | 17,767 | 17,767 | | 27,201 | 27,201 | 44,968 |
| UN and UN agencies staff | | 19,089 | 19,089 | | 6,655 | 6,655 | | 27,260 | 27,260 | 53,004 |
| TOTAL CURRENT BIENNIUM | | 19,089 | 19,089 | | 35,453,205 | 35,453,205 | | 2,373,027 | 2,373,027 | 37,845,321 |
| of non-governmental organizations | | (1,408,296) | (1,408,296) | | (203,239) | (203,239) | | (30,000) | (30,000) | (1,641,535) |
| Income adjustments to prior periods | | (1,389,207) | | | 35,249,966 | | | 2,343,027 | | 36,203,786 |
| TOTAL NON-GOVERNMENTAL ORGANIZATIONS | 715,227,234 | 26,138,910 | 743,366,144 | 344,436,556 | 213,601,539 | 558,038,095 | 253,694,810 | 98,609,894 | 352,304,704 | 1,653,708,943 |
| TOTAL GOVERNMENTS, INTER-GOVERNMENTAL AGENCIES AND NON-GOVERNMENTAL ORGANIZATIONS | | | | | | | | | | |
| UNITED NATIONS SYSTEM | | | | | | | | | | 14,000 |
| ILO, Geneva | | | | | 14,000 | 14,000 | | | | 402,447 |
| IFAD | | | | | 402,447 | 402,447 | | 2,249,087 | 2,249,087 | 2,249,087 |
| UNDHA | | | | | | | | 7,663,397 | 7,663,397 | 7,663,397 |
| UN, Emergency Funds (DHA/Iraq) | | | | | | | | 320,350 | 320,350 | 761,496 |
| UN Secretariat | | | | | 441,146 | 441,146 | | | | 200,760 |
| UNCDF, New York | | | | | 200,760 | 200,760 | | | | 162,878 |
| UNDP, New York | | | | | 162,878 | 162,878 | | 616,466 | 616,466 | 3,780,007 |
| UNFPA, New York | | | | | 3,163,541 | 3,163,541 | | 879,645 | 879,645 | 879,645 |
| UNHCR, Geneva | | | | | | | | 20,000 | 20,000 | 57,000 |
| WHO, Geneva | | | | | 37,000 | 37,000 | | 10,500,000 | 10,500,000 | 10,500,000 |
| World Bank | | | | | | | | | | |
| TOTAL CURRENT BIENNIUM | | | | | 4,421,772 | | | 22,248,945 | | 53,341,434 |
| of United Nations system | | | | | | | | | | |
| Adjustments to contributions from United Nations system | | | | | | | | (764,043) | (764,043) | (764,043) |
| TOTAL UN SYSTEM | | | | | 4,421,772 | | | 21,484,902 | | 51,813,348 |
| TOTAL CURRENT BIENNIUM | | 19,089 | 19,089 | | 39,874,977 | 35,453,205 | | 24,621,972 | 2,373,027 | 91,186,755 |
| GRAND TOTAL | 715,227,234 | 26,138,910 | 743,366,144 | 344,436,556 | 218,023,311 | 562,459,867 | 253,694,810 | 120,094,796 | 373,789,606 | 1,679,615,617 |

| SUMMARY | General resources | Supplementary funds | Emergency relief | Totals |
|---|---|---|---|---|
| Governments | 715,227,234 | 341,029,803 | 228,439,786 | 1,284,696,823 |
| Intergovernmental agencies | | 3,406,753 | 25,255,024 | 28,661,777 |
| National Committees | 26,666,590 | 153,028,902 | 94,709,665 | 274,405,157 |
| Non-governmental organizations | 1,472,320 | 60,572,637 | 3,136,186 | 65,181,143 |
| United Nations system | | 4,421,772 | 22,248,945 | 26,670,717 |
| GRAND TOTAL | 743,366,144 | 562,459,867 | 373,789,606 | 1,679,615,617 |

a/ In a letter dated 10 December 1992, the Permanent Representative of Czechoslovakia informed the Secretary-General that the Czech and Slovak Federal Republic would cease to exist on 31 December 1992 and that the Czech Republic and the Slovak Republic, as successor States, would apply for membership in the United Nations. The Czech Republic and the Slovak Republic were admitted as Member States on 19 January 1993. This contribution was pledged prior to 10 December 1992 and hence must be listed as Czechoslovakia.

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SCHEDULE 2

OTHER INCOME FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| | 1994-1995 | 1992-1993 |
|---|---|---|
| **INCOME RELATED TO THE BUDGET EXPENDITURES a/** | | |
| Income from packing and assembly activities b/ | 3,951,897 | 13,054,992 |
| Adjustments of accounts payable related to prior period's budget | 6,006,165 | 8,617,415 |
| Agency commissions and reimbursement for services | 2,937,820 | 3,955,979 |
| Income from sale of films, books and other information materials | 128,370 | 18,741 |
| Income from sale of surplus and obsolete administrative property | 2,130,102 | 3,014,167 |
| Miscellaneous | 501,445 | 639,052 |
| Subtotal | 15,655,799 | 29,300,346 |
| **INCOME RELATED TO PROGRAMME OPERATIONS** | | |
| Shipping and insurance claims received | 211,260 | 38,085 |
| Income from sale of surplus and programme property | 533,074 | 3,277,485 |
| Miscellaneous | 9,582,678 | 2,581,391 |
| Subtotal | 10,327,012 | 5,896,961 |
| **INCOME RELATED TO FINANCIAL OPERATIONS** | | |
| Cash discounts | 816,818 | 1,192,659 |
| Gains (losses) on foreign exchange transactions | 1,324,874 | 8,509,933 |
| Miscellaneous | 7,173,621 | 4,181,585 |
| Subtotal | 9,315,313 | 13,884,177 |
| Total other income | 35,298,124 | 49,081,484 |
| Interest on current bank accounts and short-term investments | 41,414,429 | 43,706,207 |
| Total | 76,712,553 | 92,787,691 |

a/ Government contributions towards local budget costs totalled $971,443 in 1994-1995. These form part of the government contributions to UNICEF general resources shown on statement I. This is shown in statement VIII.

b/ Income from packing and assembly activities does not include the 10 per cent operational surcharge for UNICEF programme expenditures. On statement VIII, however, to present the status of approved estimates, the recovery from these activities is shown inclusive of the 10 per cent surcharge.

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SCHEDULE 3

CASH HOLDINGS AS AT 31 DECEMBER 1995

(United States dollar equivalent)

| | Time remaining to maturity | | | | | |
|---|---|---|---|---|---|---|
| | At sight | 2–7 days | 8–30 days | 31–90 days | Over 90 days | Total |
| IN CURRENT ACCOUNTS, CASH ON HAND AND IN TRANSIT | | | | | | |
| Convertible currencies | 25,560,592 | | | | | 25,560,592 |
| Non-convertible currencies | 13,288,389 | | | | | 13,288,389 |
| Subtotal | 38,848,981 | | | | | 38,848,981 |
| AT CALL ACCOUNTS AND TIME DEPOSITS | | | | | | |
| Australian dollars | 2,218,199 | | | | | 2,218,199 |
| Austrian schillings | 82,150 | | 402,553 | 1,734,353 | 903,300 | 3,122,357 |
| Belgian francs | 1,743,154 | 1,016,949 | | 1,864,407 | | 4,624,510 |
| Canadian dollars | 486,379 | | 586,249 | 1,420,268 | 471,271 | 2,964,167 |
| Deutsche mark | 2,607,848 | | 2,169,242 | 6,449,093 | 4,256,461 | 15,482,644 |
| European currency units | 961,440 | 645,783 | 970,922 | 924,942 | | 3,503,087 a/ |
| Finnish markkas | 210,584 | 236,378 | 632,319 | 234,192 | | 1,313,472 |
| French francs | 1,907,431 | | 4,065,041 | 7,848,606 | | 13,821,077 |
| Greek drachmas | 124,429 | | | | | 124,429 |
| Irish pounds | 169 | 151,406 | 87,231 | 104,442 | | 343,249 |
| Italian lire | 4,668,900 | 943,396 | 1,257,862 | 2,848,658 | 2,987,421 | 12,706,238 |
| Japanese yen | 3,452,647 | | 4,019,802 | 1,207,921 | | 8,680,369 |
| Netherlands guilders | 2,001,657 | | 621,118 | 809,596 | | 3,432,371 |
| New Zealand dollars | 154,209 | | | | | 154,209 |
| Norwegian kroner | 817,644 | 1,977,848 | 483,544 | 1,121,267 | 400,554 | 4,800,857 |
| Portugese escudos | 2,717 | | | | | 2,717 |
| Pounds sterling | 2,173,711 | | 1,076,923 | 2,328,599 | | 5,579,232 |
| Spanish pesetas | 53,598 | | | | | 53,598 |
| Swedish kronor | 3,534,152 | 309,321 | 795,821 | 461,538 | | 5,100,833 |
| Swiss francs | 1,883,334 | 1,293,103 | 1,293,103 | 4,963,308 | | 9,432,849 |
| United States dollars | 8,567,152 | 19,977,638 | 45,023,636 | 113,084,805 | 100,930,059 | 287,583,290 |
| Subtotal | 37,651,505 | 26,551,822 | 63,485,366 | 147,405,994 | 109,949,067 | 385,043,754 b/ |
| Total | 76,500,486 | 26,551,822 | 63,485,366 | 147,405,994 | 109,949,067 | 423,892,735 |
| SUMMARY | | | | | | |
| Convertible currencies | | | | | | 410,604,346 |
| Non-convertible currencies | | | | | | 13,288,389 |
| | | | | | | 423,892,735 |

a/ Includes $407,184 held on behalf of the Mutual Assistance Fund.
b/ Decrease due to change in exchange rates as at 1 January 1996 of funds at call and investments is equivalent to $207,352.29.

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SCHEDULE 4

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION, CURRENT AND PRIOR YEARS, AS AT 31 DECEMBER 1995
(United States dollars)

| Donor | General resources | | | Supplementary funds | | | Emergency relief and rehabilitation | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | |
| GOVERNMENTS | | | | | | | | | | |
| Afghanistan | 140,256 | | 140,256 | | | | | | | 140,256 |
| Albania | 221 | | 221 | | | | | | | 221 |
| Antigua and Barbuda | 500 | | 500 | | | | | | | 500 |
| Australia | | | | 848,287 | | 848,287 | | | | 848,287 |
| Austria | 13,000 | | 13,000 | 6,509 | | 6,509 | 122,808 | | 122,808 | 142,317 |
| Bahamas | 1,000 | | 1,000 | | | | | | | 1,000 |
| Barbados | 2,000 | | 2,000 | | | | | | | 2,000 |
| Belgium | | | | 258,659 | | 258,659 | 2,372,881 | | 2,372,881 | 2,631,540 |
| Benin | 2,000 | | 2,000 | 497,213 | | 497,213 | | | | 499,213 |
| Bhutan | 7,194 | | 7,194 | | | | | | | 7,194 |
| Bolivia | 76,000 | | 76,000 | | | | | | | 76,000 |
| Brazil | 300,000 | | 300,000 | | | | | | | 300,000 |
| Bulgaria | 2,367 | | 2,367 | | | | | | | 2,367 |
| Burkina Faso | | | | 676,406 | | 676,406 | | | | 676,406 |
| Canada | | | | 6,681,142 | | 6,681,142 | 100,325 | | 100,325 | 6,781,467 |
| Chile | 70,000 | | 70,000 | | | | | | | 70,000 |
| Cuba | 30,000 | | 30,000 | | | | | | | 30,000 |
| Cyprus | 1,000 | | 1,000 | | | | | | | 1,000 |
| Czech Republic | 38,023 | | 38,023 | | | | | | | 38,023 |
| Democratic People's Republic of Korea | 115,385 | | 115,385 | | | | | | | 115,385 |
| Denmark | | | | 3,019,231 | | 3,019,231 | 1,621,621 | | 1,621,621 | 4,640,852 |
| Djibouti | 5,000 | | 5,000 | | | | | | | 5,000 |
| Ecuador | 606 | | 606 | | | | | | | 606 |
| Egypt | | | | 255,000 | | 255,000 | | | | 255,000 |
| El Salvador | 25,000 | | 25,000 | | | | | | | 25,000 |
| Fiji | 10,360 | | 10,360 | | | | | | | 10,360 |
| Finland | | | | 117,096 | | 117,096 | | | | 117,096 |
| France | 1,422,764 | | 1,422,764 | 376,422 | | 376,422 | | | | 1,799,186 |
| Germany | | | | 72,092 | | 72,092 | | | | 72,092 |
| Ghana | 5,000 | | 5,000 | | | | | | | 5,000 |
| India | 858,789 | | 858,789 | | | | | | | 858,789 |
| Indonesia | 315,000 | | 315,000 | | | | | | | 315,000 |
| Italy | | | | 5,847,212 | | 5,847,212 | 2,199,734 | | 2,199,734 | 8,046,946 |
| Italy (EPI) | | | | 7,184,564 | | 7,184,564 | | | | 7,184,564 |
| Kenya | 6,991 | | 6,991 | | | | | | | 6,991 |
| Kuwait | 400,000 | | 400,000 | | | | | | | 400,000 |
| Lao People's Democratic Republic | 10,000 | | 10,000 | | | | | | | 10,000 |
| Lebanon | 10,000 | | 10,000 | | | | | | | 10,000 |
| Lesotho | 4,293 | | 4,293 | | | | | | | 4,293 |
| Liechtenstein | 17,241 | | 17,241 | | | | | | | 17,241 |
| Madagascar | 1,678 | | 1,678 | 350,000 | | 350,000 | | | | 351,678 |
| Malawi | 1,049 | | 1,049 | | | | | | | 1,049 |
| Mali | 457 | | 457 | 48,941 | | 48,941 | | | | 49,398 |
| Mauritania | 3,787 | | 3,787 | | | | | | | 3,787 |
| Mexico | (4,973) | | (4,973) | | | | | | | (4,973) |
| Morocco | 2,999 | | 2,999 | | | | | | | 2,999 |
| Nepal | 9,259 | | 9,259 | | | | | | | 9,259 |

SCHEDULE 4 (continued)

| Donor | General resources | | | Supplementary funds | | | Emergency relief and rehabilitation | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | |
| Netherlands | | | | 6,162,800 | | 6,162,800 | 5,059,118 | | 5,059,118 | 11,221,918 |
| Nigeria | 8,276 | | 8,276 | | | | | | | 8,276 |
| Norway | | | | 2,015,097 | | 2,015,097 | 2,333 | | 2,333 | 2,017,430 |
| Oman | 50,000 | | 50,000 | | | | | | | 50,000 |
| Pakistan | 206 | | 206 | | | | | | | 206 |
| Panama | 25,000 | | 25,000 | | | | | | | 25,000 |
| Paraguay | 4,000 | | 4,000 | | | | | | | 4,000 |
| Peru | | | | 1,034,268 | | 1,034,268 | | | | 1,034,268 |
| Philippines | 175,482 | | 175,482 | | | | | | | 175,482 |
| Republic of Korea | 100,000 | | 100,000 | | | | | | | 100,000 |
| Romania | 785 | | 785 | | | | | | | 785 |
| Sierra Leone | 29,711 | | 29,711 | | | | | | | 29,711 |
| Singapore | 30,000 | | 30,000 | | | | | | | 30,000 |
| Spain | | | | 437,957 | | 437,957 | | | | 437,957 |
| Sudan | | | | | | | 1,500,000 | | 1,500,000 | 1,500,000 |
| Sweden | | | | 35,455,085 | | 35,455,085 | 11,923,076 | | 11,923,076 | 47,378,161 |
| Switzerland | | | | 2,045,289 | | 2,045,289 | 689,656 | | 689,656 | 2,734,945 |
| Turkey | 90,000 | | 90,000 | | | | | | | 90,000 |
| United States of America | 1,728,797 | | 1,728,797 | 24,517,514 | | 24,517,514 | 14,165,827 | | 14,165,827 | 40,412,138 |
| Uruguay | 10,000 | | 10,000 | | | | | | | 10,000 |
| Venezuela | 108,527 | | 108,527 | | | | | | | 108,527 |
| Viet Nam | 22,734 | | 22,734 | | | | | | | 22,734 |
| Yemen | 50,190 | | 50,190 | | | | | | | 50,190 |
| Zimbabwe | 3,721 | | 3,721 | | | | | | | 3,721 |
| Subtotal Governments | 6,341,677 | | 6,341,677 | 97,906,784 | | 97,906,784 | 39,757,379 | | 39,757,379 | 144,005,840 |
| INTERGOVERNMENTAL AGENCIES | | | | | | | | | | |
| AGFUND | | | | 1,426,819 | | 1,426,819 | 500,000 | | 500,000 | 1,926,819 |
| European Union | | | | 4,415,998 | | 4,415,998 | 10,612,018 | | 10,612,018 | 15,028,016 |
| Inter-American Development Bank | | | | 2,859,215 | | 2,859,215 | | | | 2,859,215 |
| OPEC Fund | | | | 209,372 | | 209,372 | | | | 209,372 |
| Subtotal Intergovernmental agencies | | | | 8,911,404 | | 8,911,404 | 11,112,018 | | 11,112,018 | 20,023,422 |
| NATIONAL COMMITTEES FOR UNICEF | | | | | | | | | | |
| Austria | | | | | | | | | | |
| Canada | | | | | 2,118,290 | 2,118,290 | | | | 2,118,290 |
| Germany | | | | | 851,187 | 851,187 | | | | 851,187 |
| Netherlands | | | | | 7,712,324 | 7,712,324 | | | | 7,712,324 |
| Norway | | | | | | | | 657 | 657 | 657 |
| Spain | | | | | 386,067 | 386,067 | | | | 386,067 |
| Switzerland | | | | | 227,688 | 227,688 | | | | 227,688 |
| United Kingdom of Great Britain and Northern Ireland | | | | | 218,454 | 218,454 | | | | 218,454 |
| United States of America | | | | | 659,112 | 659,112 | | | | 659,112 |
| Subtotal National Committees | | | | | 12,173,122 | 12,173,122 | | 657 | 657 | 12,173,779 |

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SCHEDULE 4 (concluded)

| Donor | General resources | | | Supplementary funds | | | Emergency relief and rehabilitation | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | Governments and inter-governmental agencies | Non-governmental sources | Subtotal | |
| **NON-GOVERNMENTAL ORGANIZATIONS** | | | | | | | | | | |
| Argentina | | | | | (37,863) | (37,863) | | | | (37,863) |
| Brazil | | | | | 28 | 28 | | | | 28 |
| Canada | | | | | 244,288 | 244,288 | | | | 244,288 |
| Japan | | 2,720 | 2,720 | | | | | | | 2,720 |
| Mexico | | | | | 1,699 | 1,699 | | | | 1,699 |
| Netherlands | | | | | 991,404 | 991,404 | | | | 991,404 |
| Switzerland | | | | | | | | 10,471 | 10,471 | 10,471 |
| Thailand | | | | | | | | 494 | 494 | 494 |
| Togo | | | | | 7,235 | 7,235 | | | | 7,235 |
| United States of America | | 3,546 | 3,546 | | 14,493,218 | 14,493,218 | | 586 | 586 | 14,497,350 |
| United Nations staff | | | | | (1,907) | (1,907) | | | | (1,907) |
| Subtotal Non-governmental organizations | | 6,266 | 6,266 | | 15,696,102 | 15,696,102 | | 11,551 | 11,551 | 15,715,919 |
| **UNITED NATIONS SYSTEM** | | | | | | | | | | |
| IFAD | | | | | 402,447 | 402,447 | | | | 402,447 |
| UN Secretariat | | | | | 26,407 | 26,407 | | | | 26,407 |
| UNCDF, New York | | | | | 253,350 | 253,350 | | | | 253,350 |
| UN/DHA | | | | | | | | 22,330 | 22,330 | 22,330 |
| UNDP, New York | | | | | 686,827 | 686,827 | | 550,000 | 550,000 | 1,436,827 |
| UNFPA, New York | | | | | 776,432 | 776,432 | | 198,978 | 198,978 | 975,410 |
| UNHCR, Geneva | | | | | | | | 47,095 | 47,095 | 47,095 |
| WHO, Geneva | | | | | | | | 20,000 | 20,000 | 20,000 |
| World Bank | | | | | 132,128 | 132,128 | | | | 132,128 |
| Subtotal United Nations system | | | | | 2,477,591 | 2,477,591 | | 838,403 | 838,403 | 3,315,994 |
| **GRAND TOTAL** | **6,341,677** | **6,266** | **6,347,943** | **106,818,188** | **30,348,815** | **137,167,003** | **50,869,397** | **856,387** | **51,720,008** | **195,234,954** |

| SUMMARY | General resources | Supplementary funds | Emergency relief | Totals |
|---|---|---|---|---|
| Government and intergovernment | 6,341,677 | 97,906,784 | 39,757,379 | 144,005,840 |
| Intergovernmental agencies | | 8,911,404 | 11,112,018 | 20,023,422 |
| National Committees for UNICEF | | 12,173,122 | 657 | 12,173,779 |
| Non-governmental organizations | 6,266 | 15,696,102 | 11,551 | 15,715,919 |
| United Nations system | | 2,477,591 | 838,403 | 3,315,994 |
| **GRAND TOTAL** | **6,347,943** | **137,167,003** | **51,720,008** | **195,234,954** |

SCHEDULE 5

AGEING OF CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1995
(United States dollars)

| | Prior to 1993 | 1993 | 1994 | 1995 | Total |
|---|---|---|---|---|---|
| **GENERAL RESOURCES** | | | | | |
| Governments and intergovernmental agencies | 295,170 | 197,670 | 1,238,996 | 4,609,839 | 6,341,676 |
| Non-governmental organizations | | 2,720 | | 3,546 | 6,267 |
| Subtotal | 295,170 | 200,391 | 1,238,996 | 4,613,385 | 6,347,942 |
| **SUPPLEMENTARY FUNDS** | | | | | |
| Governments and intergovernmental agencies | 18,293,664 | 3,775,684 | 20,080,836 | 64,668,004 | 106,818,188 |
| National Committees for UNICEF | 238,945 | 2,466,033 | 4,218,069 | 5,250,075 | 12,173,122 |
| Non-governmental organizations | 1,811,587 | 243,945 | 6,909,171 | 6,733,397 | 15,698,101 |
| United Nations agencies | 840,010 | 52,601 | 240,610 | 1,344,369 | 2,477,591 |
| Subtotal | 21,184,207 | 6,538,264 | 31,448,685 | 77,995,846 | 137,167,003 |
| **EMERGENCY RELIEF AND REHABILITATION** | | | | | |
| Governments and intergovernmental agencies | 6,703,494 | 271,900 | 6,450,197 | 37,443,806 | 50,869,398 |
| National Committees for UNICEF | | | | 657 | 657 |
| Non-governmental organizations | 587 | 494 | 10,471 | | 11,552 |
| United Nations agencies | 658,132 | (494) | 20,000 | 160,765 | 838,403 |
| Subtotal | 7,362,212 | 271,900 | 6,480,668 | 37,605,228 | 51,720,009 |
| **SUMMARY** | | | | | |
| Governments and intergovernmental agencies | 25,292,328 | 4,245,255 | 27,770,029 | 106,721,650 | 164,029,262 |
| National Committees for UNICEF | 238,945 | 2,466,033 | 4,218,069 | 5,250,732 | 12,173,779 |
| Non-governmental organizations | 1,812,174 | 247,160 | 6,919,642 | 6,736,944 | 15,715,919 |
| United Nations agencies | 1,498,142 | 52,107 | 260,610 | 1,505,135 | 3,315,994 |
| GRAND TOTAL | 28,841,589 | 7,010,555 | 39,168,350 | 120,214,460 | 195,234,954 |

## SCHEDULE 6

## ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS AS AT 31 DECEMBER 1995

(United States dollars)

| | 1995 | 1993 |
|---|---|---|
| ACCOUNTS RECEIVABLE | | |
| From the United Nations and specialized agencies for supplies and advances for fellowships and other jointly-assisted projects | 3,095,393 | 2,918,215 |
| From non-governmental organizations for fund-raising campaigns | | |
| National Committees for UNICEF | 115,881,465 | 114,000,505 |
| From Governments - other | 667,986 | 474,112 |
| For shipping and insurance claims | 84,479 | 106,406 |
| From banks - accrued interest | 3,373,971 | 2,534,196 |
| From Governments, United Nations agencies and other organizations for special accounts | 12,626,859 | 14,344,907 |
| From staff members | 18,388,967 | 14,870,755 |
| Miscellaneous | 994,635 | 461,097 |
| TOTAL ACCOUNTS RECEIVABLE | 155,113,755 | 149,710,193 |
| DEPOSITS AND PREPAYMENTS | 1,883,395 | 2,039,615 |
| DEFERRED CHARGES - CENTRAL EMERGENCY REVOLVING FUND (CERF) | | 2,064,945 |
| ADVANCES | | |
| To suppliers for goods and freight | 2,473,844 | 2,457,846 |
| GRAND TOTAL | 159,470,994 | 156,272,599 |

SCHEDULE 7

INVENTORIES AS AT 31 DECEMBER 1995

(United States dollars)

| | 1995 | 1993 |
|---|---|---|
| UNICEF PROGRAMME SUPPLIES | | |
| UNICEF Supply Division warehouse, Copenhagen | | |
| In stock | 34,822,780 | 31,862,008 |
| In transit | 749,167 | 685,314 |
| | 35,571,947 | 32,547,322 |
| Packing materials | 266,679 | 251,382 |
| Total stocks in the UNICEF Supply Division warehouse, Copenhagen, and in transit | 35,838,626 | 32,798,704 |
| STOCKS IN OTHER LOCATIONS | | |
| With suppliers | 2,530 | 4,813 |
| GREETING CARD AND RELATED OPERATIONS | | |
| Raw materials | 3,552,091 | 3,013,426 |
| Products in process | 1,166,626 | 1,028,921 |
| Finished goods | 5,482,577 | 8,072,375 |
| | 10,201,294 | 12,114,723 |
| TOTAL INVENTORIES | 46,042,449 | 44,918,239 |

SCHEDULE 8

CONTRIBUTIONS FOR FOLLOWING YEARS PLEDGED/RECEIVED IN ADVANCE
AS AT 31 DECEMBER 1995
(United States dollars)

| | Received in advance | | | | Pledged | | | |
|---|---|---|---|---|---|---|---|---|
| Donor | General resources | Supplementary funds | Emergency relief and rehabilitation | Subtotal | General resources | Supplementary funds | Emergency relief and rehabilitation | Total |
| GOVERNMENTS | | | | | | | | |
| Algeria | 25,000 | | | 25,000 | | | | 25,000 |
| Australia | | | | | | 9,573,786 | | 9,573,786 |
| Belgium | | | | | | 3,131,171 | | 3,131,171 |
| Canada | | 1,127,963 | | 1,127,963 | | 8,884,804 | | 10,012,767 |
| Ireland | | 5,249 | | 5,249 | | 1,008,046 | | 1,013,296 |
| Italy | | | | | | 2,201,258 | | 2,201,258 |
| Madagascar | | | | | | 150,000 | | 150,000 |
| Namibia | 2,000 | | | 2,000 | | | | 2,000 |
| Netherlands | | 3,226,087 | | 3,226,087 | | 20,705,962 | | 23,932,049 |
| Norway | | 240,000 | | 240,000 | | 3,686,709 | | 3,926,709 |
| Oman | 50,000 | | | 50,000 | | | | 50,000 |
| Paraguay | 6,000 | | | 6,000 | | | | 6,000 |
| Sweden | | 176,096 | | 176,096 | | 37,157,161 | | 37,333,257 |
| Switzerland | | | | | | 2,838,866 | | 2,838,866 |
| Egypt | | | | | | 635,000 | | 635,000 |
| United Kingdom of Great Britain and Northern Ireland | | | | | | 1,846,154 | | 1,846,154 |
| United States of America | | 150,000 | | 150,000 | | 10,850,000 | | 11,000,000 |
| Subtotal | 83,000 | 4,925,395 | | 5,008,395 | | 102,668,916 | | 107,677,311 |
| INTERGOVENMENTAL AGENCIES | | | | | | | | |
| OPEC Fund | | | | | | 150,000 | | 150,000 |
| Subtotal | | | | | | 150,000 | | 150,000 |
| NATIONAL COMMITTEES FOR UNICEF | | | | | | | | |
| Canada | | 517,384 | | 517,384 | | 3,332,093 | 20,588 | 3,870,065 |
| Germany | | | | | | 425,594 | | 425,594 |
| Netherlands | | (2) | | (2) | | 751,201 | | 751,199 |
| Switzerland | | | | | | 115,611 | | 115,611 |
| United Kingdom of Great Britain and Northern Ireland | | 2,330 | | 2,330 | | 109,809 | | 112,139 |
| United States of America | | | | | | 247,500 | | 247,500 |
| Subtotal | | 519,712 | | 519,712 | | 4,981,808 | 20,588 | 5,522,108 |

SCHEDULE 8 (concluded)

| Donor | Received in advance | | | | Pledged | | | |
|---|---|---|---|---|---|---|---|---|
| | General resources | Supplementary funds | Emergency relief and rehabilitation | Subtotal | General resources | Supplementary funds | Emergency relief and rehabilitation | Total |
| NON-GOVERNMENTAL ORGANIZATION | | | | | | | | |
| Canada | | | | | | 76,021 | | 76,021 |
| Subtotal | | | | | | 76,021 | | 76,021 |
| UNITED NATIONS AGENCIES | | | | | | | | |
| UNCDF, New York | | | | | | 100,380 | | 100,380 |
| IFAD, Rome | | | | | | 1,122,976 | | 1,122,976 |
| Subtotal | | | | | | 1,223,356 | | 1,223,356 |
| GRAND TOTAL | 83,000 | 5,445,107 | | 5,528,107 | | 109,100,101 | 20,588 | 114,648,795 |

SCHEDULE 9

ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1995

(United States dollars)

| | 1995 | 1993 |
|---|---|---|
| ACCOUNTS PAYABLE | | |
| To the United Nations and specialized agencies | | |
| For staff salaries and related allowances | 16,205,456 | 6,959,189 |
| Greeting Card and related Operations | 8,131,896 | 5,297,834 |
| Freight | 5,055 | 19,608 |
| Miscellaneous | 12,085,198 | 20,994,544 |
| TOTAL ACCOUNTS PAYABLE | 36,427,605 | 33,271,174 |
| UNLIQUIDATED OBLIGATIONS | | |
| Programme budget accounts | | |
| For supplies and equipment | 60,770,514 | 59,082,706 |
| For services | 16,820,707 | 21,556,178 |
| Administrative budget accounts | 27,751,149 | 18,809,854 |
| TOTAL UNLIQUIDATED OBLIGATIONS | 105,342,370 | 99,448,738 |
| GRAND TOTAL | 141,769,975 | 132,719,912 |

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SCHEDULE 10

PROCUREMENT SERVICES AND OTHER SERVICES FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| | | Balance as at 1 January 1994 | Funds received | Funds pledged/ advanced | Total funds available | Expenditure | Funds returned/ transferred | Balance as at 31 December 1995 |
|---|---|---|---|---|---|---|---|---|
| Governments | | 57,161,293 | 221,435,924 | 14,261,853 | 292,859,070 | 197,258,304 | 19,068,686 | 76,532,080 |
| United Nations system | | (615,542) | 14,785,955 | 387,608 | 14,558,021 | 11,105,250 | 622,577 | 2,830,194 |
| Others | | 7,638,450 | 13,258,873 | 348,756 | 21,246,079 | 10,031,207 | 5,467,474 | 5,747,398 |
| | (schedule 10.1) | 64,184,201 | 249,480,752 | 14,998,217 | 328,663,170 | 218,394,761 | 25,158,737 | 85,109,672 |
| Total debit balances | | 13,204,010 | | | | | | 12,621,920 |
| Grand total | | 77,388,211 | | | | | | 97,731,592 |

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## SCHEDULE 10.1

## SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| Customers | Balance as at 1 January 1994 | Funds received | Funds pledged/ advanced | Total funds available | Expenditure | Funds returned/ transferred | Balance as at 31 December 1995 |
|---|---|---|---|---|---|---|---|
| Afghanistan | 16,624 | 8,090 | 255,606 | 280,319 | | 505,346 | (225,027) |
| AGFUND | (125,418) | | | (125,418) | | | (125,418) |
| Algeria | (472,798) | 475,880 | | 3,082 | | | 3,082 |
| Argentina | 411,120 | 656,462 | | 1,067,582 | 1,092,242 | 1,318 | (25,977) |
| Armenia | | 10,894 | 326 | 11,220 | 9,610 | 1,610 | |
| Austria | | 84,550 | | 84,550 | 7,105 | | 77,445 |
| Australia | 70,890 | 12,866 | 540 | 84,296 | 18,210 | 12,185 | 53,901 |
| Bangladesh | 16,321,403 | 28,934,278 | 3,124,158 | 50,379,839 | 34,998,436 | 5,045,406 | 10,335,997 |
| Belarus | | 337,553 | | 337,553 | 294,902 | | 42,651 |
| Belgium | | 230,551 | 21,659 | 252,210 | 222,743 | 22,629 | 6,839 |
| Belize | 4,237 | 33,748 | 1,009 | 38,994 | 29,344 | 4,348 | 5,302 |
| Benin | 62,313 | 62,768 | 1,207 | 126,288 | 26,104 | 63,558 | 36,625 |
| Bhutan | 20,546 | 153,207 | | 173,753 | 114,042 | 52,917 | 6,794 |
| Bolivia | (285,984) | 1,427,025 | 22,896 | 1,163,937 | 1,022,165 | 22,934 | 118,838 |
| Botswana | 759 | 104,324 | 345 | 105,427 | 106,303 | 3,036 | (3,912) |
| Brazil | 333,239 | 2,858,504 | 642,377 | 3,834,119 | 2,429,640 | 665,929 | 738,550 |
| Burkina Faso | (1) | 1 | 1,603 | 1,603 | | 1,603 | |
| Burundi | 950 | 183,358 | 201 | 184,509 | 179,543 | 201 | 4,766 |
| Cambodia | 2,343 | 559,902 | | 562,245 | 551,089 | 11,156 | |
| Cameroon | 2,639 | 35,925 | | 38,564 | | | 38,564 |
| Canada | 668,551 | 993,208 | 322 | 1,662,081 | 954,402 | 1,512 | 706,167 |
| Central African Republic | 36,852 | 35,843 | 9,884 | 82,580 | 48,372 | 23,974 | 10,234 |
| Chile | 4,813 | 385,214 | | 390,027 | 385,219 | 4,813 | (5) |
| China | 289,812 | 179,152 | 45,550 | 514,514 | 418,408 | 96,106 | |
| Colombia | 996,592 | | 188,059 | 1,184,651 | 821,043 | 188,059 | 175,549 |
| Comoros | (1,874) | 8,061 | 1,874 | 8,061 | 8,418 | | (357) |
| Congo | 7,364 | 130,749 | 5,984 | 144,097 | 63,494 | 8,084 | 72,519 |
| Costa Rica | 188 | | | 188 | | 188 | |
| Cote d'Ivoire | 4,526 | 10,783 | 672 | 15,981 | 15,892 | 89 | |
| Cuba | 9,676 | | | 9,676 | | 9,676 | |
| Denmark | 9,470,897 | 3,654,753 | 78,151 | 13,203,801 | 11,339,267 | 488,659 | 1,575,876 |
| Dominica | 79 | | | 79 | | 79 | |
| Dominican Republic | | 54,805 | 9,772 | 64,577 | 53,511 | 9,772 | 1,294 |
| Ecuador | 216,944 | 4,511,199 | 992 | 4,729,135 | 4,217,815 | 3,599 | 507,721 |
| Egypt | 7,310 | | | 7,310 | | 7,310 | |
| Eritrea | | 715,735 | | 715,735 | 690,300 | | 25,435 |
| Estonia | 326,530 | | | 326,530 | 290,324 | 36,206 | |
| Ethiopia | 503,967 | (31,156) | 42,898 | 515,709 | 96,578 | 230,978 | 188,153 |
| European Union | (491,300) | 611,731 | | 120,431 | 984,352 | | (863,921) |
| Fiji | | 2,806 | | 2,806 | 2,421 | | 385 |
| Finland | 285,159 | 94,869 | 16,560 | 396,589 | 255,547 | | 141,042 |
| France | 560,177 | 1,373,081 | | 1,933,259 | 1,243,160 | 1,012 | 689,088 |

SCHEDULE 10.1 (continued)

| Customers | Balance as at 1 January 1994 | Funds received | Funds pledged/ advanced | Total funds available | Expenditure | Funds returned/ transferred | Balance as at 31 December 1995 |
|---|---|---|---|---|---|---|---|
| Gabon | 1,373 | | | 1,373 | | 1,373 | |
| Gambia | (5,583) | 312,495 | 18,776 | 325,689 | 222,187 | 22,616 | 80,886 |
| Germany | 637,053 | 8,349,044 | | 8,986,098 | 5,062,904 | | 1,923,194 |
| Ghana | 252,326 | 1,802,751 | 98,172 | 2,153,249 | 1,472,757 | 254,480 | 426,011 |
| Guatemala | 4,876 | 2,424,768 | 5,940 | 2,435,585 | 1,708,213 | 14,649 | 712,722 |
| Guinea | 43,549 | 917,758 | 28,404 | 989,711 | 133,005 | 68,073 | 788,633 |
| Guinea-Bissau | 284 | 3,702 | | 3,986 | 3,631 | 284 | 71 |
| Guyana | | 810,702 | | 810,702 | 790,718 | | 19,984 |
| Haiti | 18,337 | | 2,869 | 21,207 | | 21,207 | |
| Honduras | | 2,567,981 | | 2,567,981 | 2,229,975 | | 357,987 |
| Iceland | (419) | | 419 | | | | |
| India | 275,319 | 35,244,322 | 334 | 35,519,975 | 13,043,354 | 18,316 | 22,458,305 |
| Indonesia | 1,970,626 | | 1,654 | 1,972,680 | 1,724,343 | 248,336 | |
| Iran (Islamic Republic of) | 6,680 | | 6,647 | 13,327 | 6,161 | 6,680 | 486 |
| Iraq | 282,105 | | 282,105 | 564,210 | 173,458 | 282,105 | 108,647 |
| Ireland | 14,904 | 65,517 | | 80,421 | 50,695 | 2,718 | 26,808 |
| Italy | 2,068,279 | (969,940) | | 1,098,339 | 913,696 | (1,348,917) | 1,533,560 |
| Jamaica | 54,479 | | 5,543 | 60,021 | 5,525 | 20,504 | 33,992 |
| Japan | (508,702) | 24,406,797 | (81,079) | 23,819,016 | 29,227,658 | 525,760 | (5,934,402) |
| Jordan | | 20,915 | | 20,915 | 17,106 | 3,809 | |
| Kenya | 54,679 | 1,308,179 | 66,782 | 1,429,639 | 1,063,718 | 66,782 | 299,142 |
| Kiribati | 2,325 | | 401 | 2,727 | 2,727 | | |
| Lao People's Democratic Republic | | 26,062 | | 26,062 | 26,062 | | |
| Lebanon | | 151,448 | | 151,448 | 183,548 | | (32,100) |
| Lesotho | 25,117 | 70,292 | 1,841 | 97,249 | 85,522 | 8,015 | 3,711 |
| Liberia | 27,003 | | 26,948 | 53,951 | 23,994 | 28,346 | 1,611 |
| Libyan Arab Jamahiriya | | 249,493 | | 249,493 | 218,598 | | 30,894 |
| Lithuania | 5,692 | | 29,638 | 35,730 | 35,730 | | |
| Macao | | 755 | | 755 | 652 | 103 | |
| Madagascar | 2,075 | 396,055 | | 398,131 | 311,447 | 256 | 86,428 |
| Malawi | 257,543 | 2,999,268 | 20,025 | 3,276,837 | 470,216 | 25,431 | 2,781,190 |
| Maldives | 243 | (243) | | | | | |
| Mali | 56,900 | 472,941 | 72,361 | 602,202 | 259,541 | 74,275 | 268,387 |
| Mauritania | 22,061 | 1,402,681 | (21,927) | 1,402,815 | 1,377,974 | 49,582 | (24,741) |
| Mexico | 1,068 | | | 1,068 | | 1,068 | |
| Micronesia (Federated States of) | 10,048 | 59,835 | | 69,883 | 44,078 | 3,851 | 21,953 |
| Morocco | (535,727) | 2,823,777 | 418,963 | 2,707,013 | 1,670,575 | 431,382 | 605,057 |
| Mozambique | | 231,239 | 4,000 | 235,239 | 140,299 | | 94,940 |
| Myanmar | 268,362 | | 264,977 | 533,339 | 262,722 | 267,212 | 3,405 |
| Nepal | 19,670 | 354,777 | 9,513 | 383,960 | 257,874 | 29,997 | 96,089 |
| Netherlands | 1,006,784 | 4,516,092 | 9,809 | 5,532,666 | 5,105,456 | 138,453 | 288,756 |
| Nicaragua | 281 | 589,060 | | 589,341 | 586,765 | 281 | 2,296 |
| Niger | 311,398 | | 4,557 | 315,955 | 112,834 | 3,785 | 199,336 |
| Nigeria | 4,609,271 | 141,142 | 432,103 | 5,182,515 | 3,449,148 | 432,141 | 1,301,226 |
| Norway | 49,823 | 602,494 | 440 | 652,757 | 299,802 | 405 | 352,550 |

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SCHEDULE 10.1 (continued)

| Customers | Balance as at 1 January 1994 | Funds received | Funds pledged/ advanced | Total funds available | Expenditure | Funds returned/ transferred | Balance as at 31 December 1995 |
|---|---|---|---|---|---|---|---|
| Oman | 126,084 | 969,982 | 64,854 | 1,162,920 | 840,447 | 70,743 | 251,730 |
| OPEC Fund | (222,335) | 246,054 | | 23,719 | | | 23,719 |
| Pakistan | 1,075,186 | 13,089,057 | 613,099 | 14,777,342 | 10,772,195 | 613,099 | 3,392,048 |
| Papua New Guinea | 18,636 | 58,787 | 11,156 | 88,779 | 55,159 | 19,257 | 14,363 |
| Paraguay | 3,507 | | 270 | 3,777 | | 3,777 | |
| Peru | 33,507 | 4,942,622 | 1,177 | 4,977,306 | 4,204,342 | 3,542 | 769,423 |
| Philippines | 2,701,552 | 14,030,810 | 1,684,147 | 18,416,509 | 13,870,325 | 1,855,942 | 2,690,242 |
| Poland | (3,190) | | 3,190 | | | | |
| Republic of Moldova | | 422,516 | | 422,516 | 398,751 | 23,765 | |
| Romania | 5,459,276 | 28,847,953 | 3,701,904 | 38,009,133 | 13,630,001 | 3,765,935 | 20,613,197 |
| Rwanda | 222,095 | 88,042 | 2,357 | 312,494 | 100,680 | 6,215 | 205,599 |
| Saint Kitts and Nevis | (2,469) | | 2,469 | | | | |
| Sao Tome and Principe | (8,376) | 310,497 | 16,337 | 318,459 | 285,509 | 10,912 | 22,038 |
| Senegal | 29,444 | | 614 | 30,058 | 28,861 | 614 | 583 |
| Seychelles | (112) | | 112 | | | | |
| Sierra Leone | 790,654 | 450,923 | 350,380 | 1,591,957 | 1,046,267 | 383,931 | 161,759 |
| Slovakia | 11,730 | | 13,971 | 25,701 | 13,966 | 11,735 | |
| Solomon Islands | 34 | 10,120 | | 10,154 | 9,881 | | 273 |
| Somalia | (24,026) | | 24,026 | | | | |
| Spain | | 120,526 | | 120,526 | 116,441 | 4,085 | |
| Sri Lanka | 2,659 | 407,663 | 114 | 410,636 | 171,645 | 498 | 238,493 |
| Sudan | 360,726 | 655,992 | 266,717 | 1,483,436 | 973,688 | 455,683 | 54,065 |
| Syrian Arab Republic | (8,367) | 61,960 | 8,296 | 61,889 | 59,118 | 739 | 2,032 |
| Swaziland | (12,824) | | 12,824 | | | | |
| Sweden | 205,097 | 1,403,571 | 85,325 | 1,693,993 | 1,778,959 | 85,761 | (170,726) |
| Switzerland | 68,748 | 176,007 | 1,604 | 246,360 | 86,206 | 1,604 | 158,549 |
| Thailand | 2,956 | 160,957 | | 163,912 | 129,178 | 2,956 | 31,779 |
| Tokelau | (1,354) | 30,515 | 1,585 | 30,745 | 28,724 | 230 | 1,791 |
| Tonga | | 2,487 | | 2,487 | 2,487 | | |
| Tunisia | 614 | 148,168 | 2,056 | 150,838 | 150,429 | 2,664 | (2,255) |
| Turkey | 1,517,071 | 458,812 | 6,223 | 1,982,106 | 1,423,284 | 101,947 | 456,875 |
| Turkmenistan | | 211,020 | | 211,020 | 28,280 | | 182,739 |
| Uganda | 458,505 | 237,460 | 105,371 | 799,336 | 194,234 | 112,020 | 493,083 |
| United Kingdom of Great Britain and Northern Ireland | (19,086) | 175,154 | 25,007 | 181,073 | 169,225 | (47,995) | 59,843 |
| United Republic of Tanzania | 1,069,977 | 6,663,747 | 411,815 | 8,145,539 | 6,829,674 | 711,519 | 604,346 |
| United States of America | (430,726) | 4,379,298 | 378,542 | 4,327,115 | 2,893,294 | 1,256,719 | 177,102 |
| Venezuela | | 2,106,380 | | 2,106,380 | 483,692 | | 1,622,688 |
| Yemen | 395,746 | 462,407 | 169,794 | 1,027,948 | 407,442 | 192,684 | 427,822 |
| Yugoslavia (former) | 25 | | | 25 | | 25 | |
| Zaire | 412,243 | 170,862 | 9,538 | 592,644 | 2,577 | 19,497 | 570,569 |
| Zambia | 81,659 | 214,565 | 73,076 | 369,301 | 75,165 | 73,329 | 220,806 |
| Zimbabwe | 276,839 | 45,952 | 30,420 | 353,011 | 233,313 | 97,403 | 22,296 |
| Total | 57,161,293 | 221,435,924 | 14,261,853 | 292,859,070 | 197,258,304 | 19,068,586 | 76,532,080 |

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SCHEDULE 10.1 (concluded)

| Customers | Balance as at 1 January 1994 | Funds received | Funds pledged/ advanced | Total funds available | Expenditure | Funds returned/ transferred | Balance as at 31 December 1995 |
|---|---|---|---|---|---|---|---|
| UNITED NATIONS SYSTEM | | | | | | | |
| FAO, Rome | (4,542) | 20,196 | | 15,654 | 15,490 | 400 | (236) |
| IAEA, Vienna | (9) | 1,202 | | 1,193 | 1,192 | 1 | |
| ILO, Geneva | (1,424) | 20 | 2,145 | 741 | | 741 | |
| PAHO, Washington, D.C. | 15,610 | 341,832 | 8,251 | 365,693 | 367,277 | 41,244 | (42,829) |
| United Nations Secretariat | (24,545) | 19,254 | 60,140 | 54,849 | 19,528 | 94,917 | (59,596) |
| UNCDF, New York | | 8,852 | 104 | 8,956 | 8,852 | 104 | |
| UNDP, New York | (62,466) | 651,784 | 81,022 | 670,340 | 501,171 | 170,267 | (1,097) |
| UNDRO, Geneva | (16,106) | | 31,731 | 15,625 | | 15,625 | |
| UNESCO, Paris | (226,034) | 222,574 | 1,540 | (1,921) | (2,375) | 454 | |
| UNFDAC | 214 | | | 214 | 214 | | |
| UNFPA, New York | (58,669) | 10,359,905 | 45,977 | 10,347,213 | 6,917,482 | 28,248 | 3,401,485 |
| UNHCR, Geneva | 20,774 | 945,391 | 42,171 | 1,008,336 | 1,016,816 | 74,506 | (82,986) |
| UNRWA, Beirut | (228,450) | 701,935 | 12,422 | 485,908 | 651,155 | 6,648 | (171,894) |
| WFP | 12,743 | 122,848 | 295 | 135,886 | 123,532 | 12,470 | (116) |
| WHO, Geneva | (45,014) | 1,203,466 | 101,810 | 1,260,262 | 1,332,770 | 176,953 | (249,461) |
| World Bank | 2,376 | 180,206 | | 182,582 | 145,529 | | 37,054 |
| UNICEF GCO | | 6,489 | | 6,489 | 6,618 | | (129) |
| Total | (615,542) | 14,785,955 | 387,608 | 14,558,021 | 11,105,250 | 622,577 | 2,830,194 |
| Others | 7,638,450 | 13,258,873 | 348,756 | 21,246,079 | 10,031,207 | 5,467,474 | 5,747,398 |
| Total | | 249,480,752 | 14,998,217 | 328,663,170 | 218,394,761 | 25,158,737 | |
| Net credit balances | 64,184,201 | | | | | | 85,109,672 |
| Total debit balances | 13,204,010 | | | | | | 12,621,920 |
| Gross credit balances | 77,388,211 | | | | | | 97,731,592 |

## SCHEDULE 11

## INCOME, EXPENDITURES AND FUND BALANCE RELATED TO PROCUREMENT SERVICES FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| | |
|---|---|
| **SOURCES OF FUNDS** | |
| Fund balance, 1 January 1994 | 2,000,000 |
| Funds received | 10,271,375 |
| Price variance | 791,194 |
| Total funds available | 13,062,569 |
| **USES OF FUNDS** | |
| Staff-related expenses | 5,367,442 |
| Transfer to miscellaneous income | 5,695,127 |
| Total expenditures | 11,062,569 |
| Fund balance, 31 December 1994 | 2,000,000 |

## SCHEDULE 12

### SUMMARY OF OVEREXPENDITURES IN COUNTRY PROGRAMMES FOR THE BIENNIUM ENDED 31 DECEMBER 1995

(United States dollars)

| Region/country | General resources | Supplementary funds | Emergency relief & rehabilitation | Total |
|---|---|---|---|---|
| AFRICA | | | | |
| Botswana | | 185 | | 185 |
| Central Africa Republic | 301 | 5,777 | | 6,078 |
| Cape Verde | 24,130 | | | 24,130 |
| Comoros | | 237 | | 237 |
| Congo | | 41,398 | | 41,398 |
| ESARO | 4,882 | | | 4,882 |
| Ethiopia | | 8,691 | 131,539 | 140,230 |
| Gambia | | 709 | | 709 |
| Ghana | | 170 | | 170 |
| Guinea | 125,856 | | | 125,856 |
| Kenya | | | 2,159 | 2,159 |
| Lesotho | | | 237 | 237 |
| Liberia | | | 65,335 | 65,335 |
| Mauritania | 1,838 | 32,488 | | 34,326 |
| Mozambique | | 497 | | 497 |
| Namibia | | | 26,905 | 26,905 |
| Niger | 119,241 | 9,190 | | 128,431 |
| Nigeria | 594 | 8,632 | | 9,226 |
| Rwanda | | 146 | 6,413 | 6,559 |
| Senegal | 188 | 26,213 | | 26,401 |
| Sierra Leone | | | 7,499 | 7,499 |
| Sudan Emergency Operation | 18,397 | | 746,167 | 764,564 |
| Swaziland | 3,799 | 5,862 | | 9,661 |
| Uganda | | 28,957 | | 28,957 |
| United Republic of Tanzania | | 96,512 | | 96,512 |
| WCARO | | 9,218 | | 9,218 |
| Zaire | | 190 | | 190 |
| Zambia | | 20,973 | | 20,973 |
| Zimbabwe | 51,547 | 30,124 | | 81,671 |
| Total, Africa | 350,773 | 326,169 | 986,254 | 1,663,196 |
| AMERICAS AND THE CARIBBEAN | | | | |
| Caribbean regional | 67,421 | | | 67,421 |
| Central America and Panama | 2,312 | | | 2,312 |
| Barbados | 1,441 | | | 1,441 |
| Ecuador | | 5,527 | | 5,527 |
| El Salvador | | 193 | | 193 |

SCHEDULE 12 (continued)

| Region/country | General resources | Supplementary funds | Emergency relief & rehabilitation | Total |
|---|---|---|---|---|
| Haiti | 1,878 | 15,749 | 16,926 | 34,551 |
| Paraguay | 441,437 | | | 441,437 |
| Peru | 86,816 | | | 86,816 |
| Total, Americas and the Caribbean | 601,309 | 21,469 | 16,926 | 639,696 |
| ASIA | | | | |
| Bangladesh | | 19 | 51,203 | 51,222 |
| Cambodia | | 94,714 | | 94,714 |
| China | 316 | | | 316 |
| EAPRO | 27,956 | | | 27,956 |
| Indonesia | | 6,324 | | 6,324 |
| Pacific Islands | | 12,475 | | 12,475 |
| ROSA | 20 | | | 20 |
| Viet Nam | | 24,276 | | 24,276 |
| Total, Asia | 28,294 | 137,808 | 51,203 | 217,305 |
| EUROPE | | | | |
| Afghanistan rehabilitation programme | | | 229,479 | 229,479 |
| Armenia | | | 229 | 229 |
| Azerbaijan | | | 168,829 | 168,829 |
| Bosnia and Herzegovina | | | 4,532 | 4,532 |
| Federal Republic of Yugoslavia | | | 3,132 | 3,132 |
| Georgia | | | 33,933 | 33,933 |
| Kazakstan | | | 42,579 | 42,579 |
| Tajikistan | | | 31,696 | 31,696 |
| The former Yugoslav Republic of Macedonia | | | 5,674 | 5,674 |
| Union of Soviet Socialist Republics (former) | | | 27,302 | 27,302 |
| Yugoslavia (former) | 511,190 | | 20,411 | 531,601 |
| Yugoslavia (former) (new area) | | | 69,079 | 69,079 |
| Total, Europe | 511,190 | | 636,875 | 1,148,065 |
| MIDDLE EAST AND NORTH AFRICA | | | | |
| Djibouti | 7,451 | | | 7,451 |
| Egypt | 409,386 | | | 409,386 |
| Gulf Area Office regional | 9,863 | | | 9,863 |
| Iraq | | | 55,055 | 55,055 |
| MENARO | 13,673 | | | 13,673 |
| Sudan | 5,164 | | 45,103 | 50,267 |
| Yemen | | | 7,943 | 7,943 |
| West Bank and Gaza | 44,471 | 13 | | 44,484 |
| Total, Middle East and North Africa | 490,008 | 13 | 108,101 | 598,122 |

SCHEDULE 12 (concluded)

| Region/country | General resources | Supplementary funds | Emergency relief & rehabilitation | Total |
|---|---|---|---|---|
| **INTERREGIONAL** | | | | |
| Food and nutrition surveillance | 142,297 | | | 142,297 |
| Education Reserve Fund | 34,314 | | | 34,314 |
| Micronutrients/iodine deficiency disorders | 8,118 | | | 8,118 |
| Impact of AIDS on women and children | | 55,745 | | 55,745 |
| Children in difficult circumstances | | 73,379 | | 73,379 |
| Mortality Reduction Reserve | | 40,514 | | 40,514 |
| Total, Interregional | 184,729 | 169,638 | | 354,367 |
| Grand total | 2,166,297 | 655,097 | 1,799,359 | 4,620,753 |

## Annex I

## STATISTICAL AND OTHER DATA

The present annex comprises tables giving statistical and other data concerning UNICEF activities which, although not forming part of the financial statements, are provided for information purposes.

Tables

1. Total programmes funded from general resources, supplementary funds and emergency relief rehabilitation approved during the biennium ended 31 December 1995 (summary by region and type of programme).

2. Summary of programmes funded from general resources approved by the Executive Board during the biennium ended 31 December 1995 (by region and type of programme).

3. Programmes entering into effect during 1994-1995 between Board sessions corresponding to specific contributions received or pledged during 1994-1995 and adjustments and transfers.

4. Summary of expenditures in 1994-1995 by region and type of programme.

5. Expenditure for cooperation by programme in 1994 and 1995.

6. Status of funds from the United Nations system related to Board-approved programmes for the biennium ending 31 December 1995.

Table 1

Total programmes funded from general resources, supplementary funds and emergency relief and rehabilitation approved during the biennium ended 31 December 1995 (summary by region and type of programme)

(Thousands of United States dollars)

| | Africa | | Americas and the Caribbean | | Asia | | Middle East and North Africa | | International a/ | | Total | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | Total | Percentage |
| Health | 117,474 | 84,263 | 22,564 | 20,898 | 25,570 | 165,350 | 20,714 | 9,266 | 11,374 | 26,097 | 197,796 | 305,874 | 503,670 | 26 |
| Water supply and sanitation | 44,357 | 31,856 | 8,716 | 11,492 | 9,768 | 62,178 | 7,326 | 4,551 | 30 | 4,644 | 70,197 | 114,820 | 185,017 | 10 |
| Nutrition and household food security | 21,502 | 15,249 | 4,444 | 2,996 | 10,886 | 29,492 | 628 | 779 | 580 | 4,017 | 38,140 | 52,533 | 90,673 | 5 |
| Education | 38,844 | 31,114 | 11,829 | 15,052 | 13,304 | 74,242 | 8,738 | 5,912 | 830 | 8,692 | 73,545 | 135,012 | 208,557 | 11 |
| Young child development | 2,217 | 1,242 | 1,056 | 2,128 | 225 | 436 | 320 | 858 | | | 3,818 | 4,664 | 8,482 | 0 |
| Community organization and development | 6,705 | 15,328 | 4,728 | 6,399 | 843 | 27,355 | 247 | 704 | 157 | 214 | 12,680 | 50,000 | 62,680 | 3 |
| Area-based, integrated and urban services | 44,349 | 1,745 | 1,718 | 2,739 | | 16,697 | 5,076 | 2,542 | | | 51,143 | 23,722 | 74,865 | 4 |
| Women-centred programmes | 2,885 | 3,815 | 1,391 | 5,760 | 2,545 | 12,221 | 1,350 | 887 | | 780 | 8,171 | 23,463 | 31,634 | 2 |
| Children in especially difficult circumstances | 5,928 | 11,123 | 6,005 | 9,113 | 1,975 | 14,384 | 50 | 609 | 1,179 | 7,258 | 15,137 | 42,487 | 57,624 | 3 |
| Advocacy | 14,424 | 13,619 | 4,584 | 5,157 | 4,428 | 21,218 | 2,361 | 2,403 | (56) | 250 | 25,741 | 42,645 | 68,386 | 4 |
| Planning and social statistics | 17,887 | 17,084 | 4,698 | 2,462 | 1,510 | 15,194 | 1,423 | 660 | 315 | 4,516 | 25,833 | 39,917 | 65,750 | 3 |
| Programme support | 22,068 | 21,644 | 6,821 | 5,210 | 6,437 | 41,795 | 3,210 | 3,337 | 1,125 | 8,737 | 39,661 | 80,723 | 120,384 | 6 |
| Emergency relief and rehabilitation | 115,146 | 69,712 | 4,077 | 2,698 | 4,127 | 10,360 | 53,554 | 51,378 | 48,708 | 53,257 | 225,612 | 187,405 | 413,017 | 21 |
| Unallocated reserve b/ | | | | 2,000 | | 5,000 | | | | 43,000 | 0 | 50,000 | 50,000 | 3 |
| Total | 453,886 | 317,793 | 82,731 | 94,102 | 81,618 | 495,920 | 104,997 | 83,986 | 64,242 | 161,464 | 787,474 | 1,153,265 | 1,940,739 | 100 |
| Balance from previously approved programmes | | | | | | | | | | | | | | |
| Programme cancellations | | | | | | | | | | | (35,927) | (25,067) | (60,994) | |
| Recovery cost | | | | | | | | | | | 16,984 | 21,154 | 38,138 | |
| Subtotal | | | | | | | | | | | 768,531 | 1,149,352 | 1,917,883 | |
| Savings and deficit Adjustments | | | | | | | | | | | | 1,019 | 1,019 | |
| GRAND TOTAL | | | | | | | | | | | 768,531 | 1,150,371 | 1,918,902 | |

a/ Includes, in 1994 figures, the amount of $43,187, and in 1995 figures, the amount of $93,546 for Central and Eastern European countries.

b/ This assistance cannot be broken down into the categories above.

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Table 2

Summary of programmes funded from general resources approved by the Executive Board during the biennium ended 31 December 1995 (by region and type of programme)

(Thousands of United States dollars)

| | Africa | | Americas and the Caribbean | | Asia | | Middle East and North Africa | | Interregional a/ | | Total | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | Total | Percentage |
| Health | 59,922 | 42,196 | 10,546 | 3,687 | 7,771 | 101,828 | 15,605 | 5,321 | 1,900 | 16,971 | 95,844 | 171,003 | 266,847 | 26 |
| Water supply and sanitation | 21,798 | 20,479 | 1,012 | 300 | 1,220 | 39,700 | 5,451 | 2,110 | | 4,423 | 29,481 | 67,012 | 96,493 | 9 |
| Nutrition and household food security | 14,129 | 8,577 | 850 | 230 | 3,100 | 19,379 | 60 | 818 | 100 | 4,017 | 18,259 | 33,020 | 51,279 | 5 |
| Education | 24,708 | 22,323 | 4,606 | 1,332 | 3,245 | 66,115 | 5,710 | 3,174 | 500 | 8,475 | 38,769 | 101,420 | 140,189 | 14 |
| Young child development | 650 | 870 | 56 | 298 | 225 | | 190 | 468 | | | 1,121 | 1,656 | 2,777 | 0 |
| Community organization and development | 430 | 5,939 | | 1,215 | | 19,868 | | 360 | | | 430 | 27,330 | 27,810 | 3 |
| Area-based, integrated and urban services | 44,294 | 961 | 682 | 184 | | 16,681 | 5,076 | 2,348 | | | 50,052 | 20,174 | 70,226 | 7 |
| Women-centred programmes | 2,870 | 3,482 | 72 | 200 | 470 | 11,349 | 1,328 | 600 | | | 4,740 | 15,631 | 20,371 | 2 |
| Children in especially difficult circumstances | 4,145 | 4,294 | 700 | 866 | 1,000 | 7,827 | 50 | 604 | 400 | 2,512 | 6,295 | 15,103 | 22,398 | 2 |
| Advocacy | 14,161 | 11,730 | 2,436 | 1,074 | 1,220 | 19,645 | 1,825 | 1,077 | | 250 | 19,642 | 33,776 | 53,418 | 5 |
| Planning and social statistics | 16,322 | 16,543 | 3,614 | 1,045 | 1,510 | 15,194 | 1,423 | 660 | 100 | 4,456 | 22,969 | 37,898 | 60,867 | 6 |
| Programme support | 21,904 | 20,971 | 5,744 | 2,367 | 6,180 | 41,710 | 3,210 | 3,337 | 1,125 | 7,025 | 38,163 | 75,410 | 113,573 | 11 |
| Emergency relief and rehabilitation | 4,450 | 850 | | | 600 | 5,060 | 2,258 | 806 | 16,000 | 15,805 | 23,308 | 22,611 | 45,919 | 4 |
| Unallocated reserve b/ | | | | 2,000 | | 5,000 | | | | 43,000 | 0 | 50,000 | 50,000 | 5 |
| Total | 229,783 | 159,215 | 30,418 | 14,798 | 26,541 | 369,353 | 42,206 | 22,703 | 20,125 | 107,025 | 349,073 | 673,094 | 1,022,167 | 100 |
| Balance from previously approved programmes | | | | | | | | | | | | | | |
| Programme cancellations | | | | | | | | | | | (35,927) | (25,067) | (60,994) | |
| Subtotal | | | | | | | | | | | 313,146 | 648,027 | 961,173 | |
| Savings and deficit | | | | | | | | | | | | 1,019 | 1,019 | |
| GRAND TOTAL | | | | | | | | | | | 313,146 | 649,046 | 962,192 | |

a/ The 1994 figure includes $ 4,000 and the 1995 figure includes $40,000 approved for Central and Eastern European countries and the Commonwealth of Independent States.
b/ This assistance can not be broken down into the categories above.

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Table 3

Programmes entering into effect during 1994–1995 between Board sessions corresponding to specific contributions received or pledged during 1994–1995 and adjustments and transfers

(Thousands of United States dollars)

| | Africa | | Americas and the Caribbean | | Asia | | Middle East and North Africa | | Interregional a/ | | Total | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | Total | Percentage |
| Health | 57,552 | 42,067 | 12,018 | 17,211 | 17,799 | 63,522 | 5,109 | 2,945 | 9,474 | 9,126 | 101,952 | 134,871 | 236,823 | 26 |
| Water supply and sanitation | 22,550 | 11,377 | 7,704 | 11,192 | 8,548 | 22,478 | 1,875 | 2,541 | 30 | 221 | 40,716 | 47,808 | 88,524 | 10 |
| Nutrition and household food security | 7,473 | 6,672 | 3,594 | 2,766 | 7,786 | 10,114 | 548 | (39) | 480 | | 19,881 | 19,513 | 39,394 | 4 |
| Education | 14,136 | 8,791 | 7,223 | 13,720 | 10,059 | 8,127 | 3,028 | 2,738 | 330 | 216 | 34,776 | 33,592 | 68,368 | 7 |
| Young child development | 1,567 | 372 | 1,000 | 1,830 | | 436 | 130 | 370 | | | 2,697 | 3,008 | 5,705 | 1 |
| Community organization and development | 6,275 | 9,389 | 4,728 | 5,184 | 843 | 7,489 | 247 | 344 | 157 | 214 | 12,250 | 22,620 | 34,870 | 4 |
| Area-based, integrated and urban services | 55 | 784 | 1,036 | 2,555 | | 16 | | 194 | | | 1,091 | 3,548 | 4,639 | 1 |
| Women-centred programmes | 15 | 333 | 1,319 | 5,560 | 2,075 | 672 | 22 | 287 | | 780 | 3,431 | 7,832 | 11,263 | 1 |
| Children in especially difficult circumstances | 1,783 | 6,829 | 5,305 | 8,247 | 975 | 8,557 | | 5 | 779 | 4,746 | 8,842 | 26,384 | 35,226 | 4 |
| Advocacy | 263 | 1,889 | 2,148 | 4,063 | 3,208 | 1,573 | 536 | 1,326 | (56) | | 6,099 | 8,869 | 14,968 | 2 |
| Planning and social statistics | 1,565 | 541 | 1,084 | 1,417 | | | | | 215 | 62 | 2,864 | 2,019 | 4,883 | 1 |
| Programme support | 164 | 673 | 1,077 | 2,843 | 257 | 85 | | | | 1,712 | 1,498 | 5,313 | 6,811 | 1 |
| Emergency relief and rehabilitation | 110,696 | 68,862 | 4,077 | 2,696 | 3,527 | 5,300 | 51,296 | 50,572 | 32,708 | 37,362 | 202,304 | 164,794 | 367,098 | 40 |
| Unallocated reserve b/ | | | | | | | | | | | 0 | 0 | 0 | |
| Total | 224,103 | 158,578 | 52,313 | 79,304 | 55,077 | 126,567 | 62,791 | 61,283 | 44,117 | 54,439 | 438,401 | 480,171 | 918,572 | 100 |
| Recovery cost Adjustments | | | | | | | | | | | 16,984 | 21,154 | 38,138 | |
| GRAND TOTAL | | | | | | | | | | | 455,385 | 501,325 | 956,710 | |

a/ The 1994 figures includes $39,187 and the 1995 figure includes $44,546 for Central and Eastern European countries and the Commonwealth of Independent States.
b/ This assistance can not be broken down into the categories above.

Table 4

Summary of expenditures in 1994–1995 by region and type of programme

(Thousands of United States dollars)

| | Africa | | Americas and the Caribbean | | Asia a/ | | Middle East and North Africa a/ | | Interregional b/ | | Total | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | Total | Percentage |
| Child health | | | | | | | | | | | | | | |
| Immunization | 30,368 | 24,992 | 2,281 | 2,165 | 29,509 | 45,182 | 6,385 | 5,653 | 1,261 | 7,414 | 78,804 | 85,406 | 164,210 | 10 |
| Oral rehydration therapy | 3,198 | 1,908 | 1,285 | 1,550 | 3,254 | 2,778 | 1,340 | 954 | 57 | 140 | 9,135 | 7,330 | 16,465 | 1 |
| Other health | 45,555 | 48,728 | 18,102 | 17,538 | 36,322 | 33,811 | 6,211 | 6,927 | 7,382 | 11,907 | 113,572 | 118,910 | 232,482 | 14 |
| Subtotal, Child health | 79,121 | 75,628 | 21,669 | 21,253 | 78,085 | 81,771 | 13,936 | 13,534 | 8,700 | 19,461 | 201,511 | 211,646 | 413,157 | 26 |
| Child nutrition and food | 9,404 | 9,967 | 3,060 | 2,641 | 14,936 | 15,132 | 529 | 784 | 2,478 | 2,483 | 31,338 | 31,026 | 62,364 | 4 |
| Water supply and sanitation | 24,631 | 24,154 | 6,584 | 9,057 | 43,822 | 31,936 | 5,334 | 4,485 | 766 | 1,550 | 81,339 | 71,182 | 152,521 | 10 |
| Education c/ | 16,919 | 22,325 | 14,687 | 15,285 | 46,873 | 35,338 | 5,656 | 8,360 | 2,405 | 3,716 | 86,540 | 85,022 | 171,562 | 11 |
| Other programme areas d/ | 20,532 | 20,540 | 18,026 | 16,952 | 19,778 | 19,870 | 2,461 | 3,167 | 2,635 | 4,607 | 63,432 | 65,136 | 128,568 | 8 |
| Emergency | 107,236 | 90,208 | 3,640 | 4,172 | 9,756 | 14,818 | 59,033 | 51,174 | 35,969 | 42,669 | 215,636 | 203,041 | 418,677 | 26 |
| Planning/advocacy/programme support | 46,250 | 49,526 | 17,852 | 23,726 | 30,437 | 32,695 | 10,759 | 11,753 | 15,523 | 18,673 | 120,830 | 136,375 | 257,205 | 16 |
| Total | 304,304 | 292,368 | 85,447 | 93,087 | 243,689 | 231,559 | 97,706 | 93,256 | 68,476 | 93,160 | 800,626 | 803,430 | 1,604,056 | 100 |
| Programme support services | | | | | | | | | | | 99,100 | 108,183 | 207,283 | |
| Total assistance | | | | | | | | | | | 899,726 | 911,613 | 1,811,339 | |
| Administrative services | | | | | | | | | | | 91,412 | 98,923 | 190,335 | |
| Recovery from programmes | | | | | | | | | | | | | | |
| TOTAL EXPENDITURE | | | | | | | | | | | 991,138 | 1,010,536 | 2,001,674 | |

a/ Figures for Asia include Afghanistan rehabilitation programme and figures for the Middle East and North Africa include Turkey.
b/ Includes, in 1994 figures, an amount of $39,267, and in 1995 figures, an amount of $57,601, for Central and Eastern European countries and the Commonwealth of Independent States.
c/ Includes young child development programme.
d/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.

Table 5

Expenditure for cooperation by programme in 1994 and 1995

(Thousands of United States dollars)

| | 1992 | | 1993 | | Total 1992–1993 | | 1994 | | 1995 | | Total 1994–1995 | | 1994–95 over 1992–93 Increase (decrease) | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % of total | Amount | % of total | Amount | % of total | Amount | % of total | Amount | % of total | Amount | % of total | Amount | Percentage |
| Child health | 227,754 | 31 | 210,616 | 26 | 438,370 | 28 | 201,511 | 25 | 211,646 | 26 | 413,157 | 26 | (25,213) | -13 |
| Child nutrition | 31,955 | 4 | 31,308 | 4 | 63,263 | 4 | 31,338 | 4 | 31,026 | 4 | 62,364 | 4 | (899) | -3 |
| Water supply and sanitation | 84,062 | 11 | 84,128 | 10 | 168,210 | 11 | 81,339 | 10 | 71,183 | 9 | 152,522 | 10 | (15,688) | -10 |
| Education a/ | 71,502 | 10 | 72,312 | 9 | 143,814 | 9 | 86,540 | 11 | 85,022 | 11 | 171,562 | 11 | 27,748 | 32 |
| Other programme areas b/ | 53,336 | 7 | 56,404 | 7 | 109,740 | 7 | 63,432 | 8 | 65,136 | 8 | 128,568 | 8 | 18,828 | 30 |
| Emergency | 166,599 | 22 | 222,507 | 28 | 389,106 | 25 | 215,636 | 27 | 203,041 | 25 | 418,677 | 26 | 29,571 | 14 |
| Planning/advocacy/ programme support | 108,580 | 15 | 126,427 | 16 | 235,007 | 15 | 120,830 | 15 | 136,375 | 17 | 257,205 | 16 | 22,198 | 18 |
| Total | 743,808 | 100 | 803,702 | 100 | 1,547,510 | 100 | 800,626 | 100 | 803,430 | 100 | 1,604,056 | 100 | 56,545 | 59 |
| Programme support services | 98,340 | | 99,934 | | 198,274 | | 99,100 | | 108,183 | | 207,283 | | | |
| Total assistance | 842,148 | | 903,636 | | 1,745,784 | | 899,726 | | 911,613 | | 1,811,339 | | | |

a/ Includes young child development.
b/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.

**Table 6**

**Status of funds from the United Nations system related to Board-approved programmes for the biennium ending 31 December 1995**

**(United States dollars)**

| | Opening balance 1 January 1994 | Received | Accounts adjusted | Total | Expenditures | Returned/ transferred | Balance 31 December 1995 |
|---|---|---|---|---|---|---|---|
| UNCDF | (27,582) | 350,000 | | 322,418 | 177,353 | | 145,065 |
| UNDHA | 1,042,006 | 2,140,744 | (608,567) | 2,574,183 | 2,273,818 | | 300,365 |
| UNDP | (1,291,582) | 126,907 | | (1,124,675) | 281,424 | | (1,406,099) |
| UNDRO | 698,745 | | | 698,745 | 540,229 | | 158,516 |
| UNESCO | 4,500 | | | 4,500 | | | 4,500 |
| UNFPA | (1,112,425) | 4,328,328 | | 3,215,903 | 3,854,875 | | (638,972) |
| UNHCR | 459,046 | 985,017 | | 1,445,062 | 2,192,053 | 76,422 | (623,413) |
| UNIFEM | | | | | 5,784 | | (5,784) |
| United Nations Trust Fund | (606,939) | 16,754 | | (792,185) | 111,623 | | (903,808) |
| Office of the Special Representative of the Secretary-General for Cambodia | (500,000) | 911,848 | | 311,848 | 157,194 | | 154,652 |
| Coordinator for United Nations Assistance Programme Relating to Afghanistan | 2,464,043 | 338,500 | | 2,803,543 | 1,957,167 | | 846,376 |
| ILO, Geneva | | 14,000 | | 14,000 | 13,152 | | 848 |
| IFAD | | | | | | | |
| PAHO, Washington, D.C. | 9,355 | | | 9,355 | | | 9,355 |
| WHO | 7,634 | 33,299 | | 40,933 | 34,281 | | 6,652 |
| World Bank | 2,592,420 | 5,250,000 | | 7,842,420 | 10,437,006 | | (2,594,586) |
| UN Emergency Fund | | | | | | | |
| DHA/CERF | (608,567) | | 608,567 | | | | |
| DHA/Iraq | 12,245,908 | 7,550,737 | | 19,796,645 | 17,482,704 | | 2,313,941 |
| Total | 15,114,561 | 22,048,132 | 0 | 37,162,693 | 39,816,663 | 76,422 | (2,432,392) |

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Annex II

GLOSSARY OF SELECTED UNICEF TERMINOLOGY USED IN THE REPORT

**ACCOUNTS, AUDITED**

The financial statements of the organization for a specified period or at a specified date audited by the External Auditors (United Nations Board of Auditors).

**ACCRUAL BASIS OF ACCOUNTING**

The accrual basis of accounting for revenue in each financial period means that income is recognized when it is due and not when it is received. Accrual of expenditures in each financial period means that costs are recognized when obligations arise or liabilities are incurred and not when payments are made.

**ASSET**

An asset is a resource owned by or due to the organization as a result of past events.

**BUDGET**

A plan in financial terms for carrying out proposed activities in a specified time. The term "budget" is used to refer to UNICEF administrative and programme support costs, as well as to GCO. However, the Executive Board approves an appropriation of funds only for UNICEF administrative and programme support costs.

Budget appropriations

The total appropriation of funds approved by the Executive Board for UNICEF administrative and programme support costs, against which obligations may be incurred for those purposes up to the amount so approved.

Budget estimates

Estimates of the costs of proposed administrative and programme support activities prepared for submission to the UNICEF Executive Board for the approval of relevant appropriations.

Budget estimates, revised

Resulting from Executive Board approval of "supplementary estimates" proposed to adjust an approved budget.

CASH HOLDINGS

The aggregation of all the funds of the organization, including coins, bank notes, cheques, balances in current and call accounts, saving accounts and interest-bearing deposits.

Cash-in-transit

Cash transfers between one or more UNICEF bank accounts at a specified time.

Cash in current bank accounts

The aggregate of money maintained in UNICEF bank accounts, as reflected in UNICEF books of account, to sustain operational requirements.

Cash in interest-bearing deposits

Funds temporarily available, over those needed for immediate requirement, held in short-term interest-bearing deposits and ready to be drawn down when needed.

Cash-on-hand (also called "petty cash")

Cash kept on hand by authorized officers as a convenience for making small payments on behalf of the organization.

CONTRIBUTIONS, VOLUNTARY

Contributions to UNICEF that are offered and accepted without reference to a scale of assessment determined by any United Nations legislative body.

CONTRIBUTIONS RECEIVABLE

Contributions pledged to UNICEF but not received until a future time.

CURRENCIES OF "RESTRICTED USE" FOR UNICEF

Currencies, the use of which (mainly in respect of transferability and convertibility) is limited because of foreign exchange regulations or donor's wish. When those limitations do not exist, the currencies are considered by UNICEF as "unrestricted" because these are fully convertible.

EARMARKED

To give expression to a restriction imposed by agreement or by administrative action on the use of an account or of an equivalent amount of assets.

EXPENDITURES

Expenditure for a financial period is the sum of the disbursements and valid unliquidated obligations made against the appropriation/allocation of the period.

FINANCIAL PERIODS

The operating period of the organization, covered by the financial statements, is on a biennial basis.

FINANCIAL REGULATIONS

Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of UNICEF work. Since 1 January 1988, UNICEF accounts have been maintained in accordance with the UNICEF Financial Regulations and Rules.

FUND BALANCE

Fund balances and reserves represent the difference between the assets and the liabilities of the organization. Consists of funds available for the implementation of programmes funded by general resources and supplementary funds as well as funds available for the acquisition of capital assets.

INCOME

Income for a financial period is defined as money or money equivalent received or accrued during the financial period which increases existing net assets.

UNICEF income is recorded on the basis of funds or pledges received for the current year. It comprises funds classified as "general resources", "supplementary funds" and "emergency relief and rehabilitation".

Income, deferred

Funds received or pledges recorded as receivable, attributable to future financial periods and, therefore, not credited to the income account of the period reported on.

Income, general resources

Unearmarked income which includes funds from voluntary annual contributions of Governments, the net income from GCO, funds contributed by the public and certain "other (or miscellaneous) income".

Income, other

Also referred to as "miscellaneous income" for general resources.

Miscellaneous income is defined in the United Nations system as income other than (i) the value of assessed or voluntary contributions and (ii) such other income items as may be excluded under the organization's financial regulations and rules.

In UNICEF, this includes income other than the value of the voluntary contributions and the net income of GCO.

Income, supplementary funds

Specific contributions for programmes approved by the UNICEF Executive Board, in addition to general resources, which then become part of UNICEF programmes.

Consists of funds contributed to UNICEF by Governments, NGOs and United Nations agencies for specific purposes.

Income, emergency relief and rehabilitation

Consists of funds contributed to UNICEF by Governments, NGOs and United Nations agencies for emergency appeals.

INVENTORY

The value of supplies and equipment for programmes owned by the organization, as well as the GCO materials at the end of an accounting or financial period.

LIABILITY

A liability is a present obligation of the organization arising from past events, the settlement of which is expected to result in an outflow of resources from the organization.

LIQUIDITY POLICY

Owing to the nature of programme implementation and UNICEF cash flows, there may occur, from time to time, short-term imbalances between general resources cash disbursements and cash receipts. The UNICEF liquidity policy allows these temporary imbalances to be offset by up to one half of the balance of supplementary cash-on-hand.

LIQUIDITY REQUIREMENT

In order to meet UNICEF liquidity requirements, general resources convertible cash balances, at the end of each fiscal year, are required to equal 10 per cent of projected general resources income for the next fiscal year.

LOCAL CURRENCY

The currency of the country or area in which the local financial records of an activity are kept and/or in which its local financial transactions take place.

NON-EXPENDABLE PROPERTY

Items of property and equipment charged to the administrative budget with an individual unit cost of at least $1,500.

OBLIGATION

Obligations are amounts of orders placed, contracts awarded, services received and other transactions which involve a charge against the resources of the current financial period. Obligations may be maintained either for that period or until liquidated or cancelled.

PLEDGE

A written commitment by a prospective donor to make a voluntary contribution to UNICEF. A written commitment which is subject to the need to secure an appropriate national legislative approval is considered a pledge.

PROCUREMENT SERVICES

UNICEF assists Governments, United Nations agencies and NGOs working in the fields of benefit to children by undertaking, on request and on a reimbursable basis, the procurement of goods and services. A small handling charge is added by UNICEF to the cost of the supplies and services to cover the costs of extra administration and documentation (see special accounts).

RATES OF EXCHANGE

The UNICEF accounts are maintained in United States dollars. Transactions in other currencies are converted for recording into United States dollars, in principle, at the United Nations operational rates of exchange.

RESERVE FOR INSURANCE

A reserve of $200,000 was established by the Executive Board in November 1950 when UNICEF adopted a policy of self-insurance for programme supplies. UNICEF also has a reserve for third-party liability, which has a balance as of 31 December 1995 of $26,399.

SCHEDULE

Explanatory or supporting analyses accompanying financial statements.

SPECIAL ACCOUNTS

Funds accepted by UNICEF mainly to cover the costs of procurement of supplies and services undertaken by UNICEF on behalf of others. They also include financing provided by sponsors to cover the costs of Junior Professional Officers as well as costs specifically approved by the Executive Board, such as those relating to the World Summit for Children and the World Conference on Education for All. These funds are not considered UNICEF income and are recorded separately and distinguished from funds that are part of income and are spent for programmes approved by the Board.

SPECIFIC CONTRIBUTIONS

Programme recommendations are often prepared in excess of the input available from general resources. These recommendations are approved by the Board as suitable for funding by supplementary contributions and contributions for emergency relief and rehabilitation from donors. When a contribution for specific purposes is made for such a programme, the corresponding commitment enters into effect (usually between Board sessions).

UNENCUMBERED BALANCE

That portion of the approved budget that has not been expended at the end of the year. The unspent balance at the end of the biennium is cancelled and reported to the Executive Board.

WRITE-OFF

An adjustment to the accounts in order to record the loss of or reduction in the value of an asset.

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